

ENTERPRISE FUNDS

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GREATER BATON ROUGE PARKING AUTHORITY

AUTO PARKING FEES—CONTRACT AUTO PARKING FEES—EVENTS AUTO PARKING FEES—REGULAR

REVENUE TYPE	FUND . . OBJECT
Charges for Services	407 . . 440801 407 . . 440802 407 . . 440803

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Ordinances 12278, 4/10/02 9740, 10/27/93 9490, 10/14/92 8070, 12/11/85 7686, 10/24/84 City 3843, 1/11/78 Parish 5123, 1/11/78

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: N/A

State: N/A

Local: **City Ordinance 3843** and **Parish Ordinance 5123** of January 11, 1978, authorize the levying of a fee for the use of parking spaces at the multilevel parking facility, Plaza Garage, Arena Lot, and the dedicated spaces immediately adjacent to the Old Courthouse and the Municipal Building. **Ordinance 7686** of October 24, 1984, amends the above Ordinance to increase the fees. **Ordinance 8070** adopted December 11, 1985, increases the fee for event parking from \$3 to \$4 per vehicle effective January 1, 1986. **Ordinance 9490** of October 14, 1992, and **Ordinance 9740** of October 27, 1993, specify when arena lot users may be granted exemptions or exceptions to the posted rates. **Ordinance 12278** of April 10, 2002, adds "emergency vehicles of ... the Baton Rouge City Constable's Office" to the list of vehicles for which the General Fund, rather than the employee who drives the vehicle, pays the parking fee.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Parking Garage collects the proceeds and deposits them in the bank; it then forwards the deposit receipt, along with a pay-in voucher, to the Finance Department—Revenue Division.

DISTRIBUTION OF PROCEEDS:

Not applicable.

PAYOR OF FEE:

Any user of parking spaces at the multilevel parking facility, B1 and B2 parking areas of the Governmental Building, arena lot (effective 4/1/96, the arena lot revenues belong to SMG), and the dedicated spaces immediately adjacent to the Old Courthouse and the Municipal Building are required by ordinance to pay this fee. Proceeds from parking in the multilevel parking facility for hockey games go contractually to the East Coast Hockey League.

The only vehicles exempted from paying for parking are emergency vehicles of the Police Department, the Sheriff's Office, the Constable's Office, and EMS.

COMPUTATION OF FEE:

First hour or portion thereof	\$1.00
In excess of 1 hour up to 3 hours	2.00
In excess of 3 hours up to maximum (all day)	3.00
Events	4.00
Monthly Rental—City-Parish employees	20.00
Monthly Rental—others	30.00

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

Not applicable.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

AUTO PARKING FEES - CONTRACT					ACCOUNT NUMBER 407 . . 440801			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	40,268	15.13%	34,796	14.02%	38,301	14.19%
February	36,950	13.93%	18,935	22.24%	20,353	22.22%	21,587	22.19%
March	19,947	21.45%	20,624	29.99%	13,639	27.71%	25,771	31.74%
April	27,186	31.70%	19,179	37.19%	11,023	32.15%	20,009	39.16%
May	17,839	38.43%	23,458	46.01%	20,050	40.23%	20,757	46.85%
June	21,962	46.71%	0	46.01%	960	40.62%	0	46.85%
July	19,973	54.24%	18,476	52.95%	15,339	46.80%	19,583	54.11%
August	19,649	61.65%	20,013	60.47%	26,394	57.43%	25,841	63.68%
September	18,571	68.65%	15,009	66.10%	15,142	63.53%	12,949	68.48%
October	22,477	77.13%	19,426	73.40%	25,260	73.71%	19,904	75.86%
November	18,055	83.94%	23,463	82.22%	20,785	82.08%	22,129	84.06%
December	42,598	100.00%	47,336	100.00%	44,486	100.00%	43,018	100.00%
TOTAL/% Chg	265,207	-1.56%	266,187	0.37%	248,227	-6.75%	269,849	8.71%

NOTE: Negative or zero amounts shown in January are due to the reversal of the December accruals.

PARKING FEES - EVENTS					ACCOUNT NUMBER 407 . . 440802			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	(369)	-0.21%	19,140	10.61%	11,861	6.82%	13,525	6.38%
February	12,221	6.85%	9,776	16.03%	8,370	11.63%	26,537	18.90%
March	12,976	14.35%	26,123	30.52%	30,620	29.23%	27,077	31.68%
April	23,520	27.95%	14,402	38.51%	9,795	34.86%	12,305	37.48%
May	14,824	36.52%	15,479	47.09%	17,236	44.76%	33,644	53.35%
June	17,583	46.69%	0	47.09%	0	44.76%	0	53.35%
July	16,461	56.21%	9,270	52.23%	14,062	52.85%	16,723	61.24%
August	5,363	59.31%	9,270	57.37%	6,776	56.74%	416	61.44%
September	8,747	64.36%	5,857	60.62%	6,895	60.70%	6,235	64.38%
October	12,596	71.65%	11,279	66.87%	8,425	65.55%	7,340	67.84%
November	30,635	89.36%	32,822	85.07%	28,796	82.10%	34,330	84.04%
December	18,404	100.00%	26,916	100.00%	31,147	100.00%	33,826	100.00%
TOTAL/% Chg	172,961	-3.16%	180,334	4.26%	173,983	-3.52%	211,958	21.83%

AUTO PARKING FEES - REGULAR					ACCOUNT NUMBER 407 . . 440803			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	(259)	-0.23%	9,136	7.76%	10,702	7.89%	13,350	9.15%
February	8,270	7.14%	8,531	15.01%	9,594	14.95%	12,908	18.00%
March	9,475	15.59%	13,431	26.42%	12,396	24.09%	13,520	27.26%
April	12,391	26.64%	9,875	34.80%	19,032	38.11%	11,335	35.03%
May	8,804	34.49%	10,737	43.93%	10,225	45.64%	12,686	43.73%
June	10,524	43.88%	0	43.93%	480	46.00%	480	44.06%
July	8,677	51.61%	9,018	51.59%	8,670	52.38%	10,821	51.47%
August	7,862	58.63%	8,649	58.93%	9,295	59.23%	11,137	59.11%
September	10,674	68.14%	11,768	68.93%	11,231	67.51%	11,254	66.82%
October	9,298	76.43%	8,932	76.52%	11,491	75.97%	13,024	75.75%
November	9,829	85.20%	10,780	85.67%	12,254	85.00%	12,187	84.10%
December	16,598	100.00%	16,865	100.00%	20,354	100.00%	23,199	100.00%
TOTAL/% Chg	112,143	4.46%	117,722	4.97%	135,724	15.29%	145,901	7.50%

NOTE: The amounts for Auto Parking Fees in the above tables reflect what was actually posted to the financial system in a particular month instead of what was actually received for that month. Also, the negative amounts shown in January are due to the reversal of the December accruals.

GREATER BATON ROUGE PARKING AUTHORITY

PARKING METER FEES

REVENUE TYPE	FUND . . OBJECT
Charges for Services	407 . . 442001

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Ordinances: 12278, 4/10/02 8519, 11/10/87 7504, 4/25/84 City 3843, 1/11/78 Parish 5123, 1/11/78

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: N/A

State: N/A

Local: **City Ordinance 3843 and Parish Ordinance 5123** of January 11, 1978, levy a fee to be collected at parking meters on designated streets. **Ordinance 7504** of April 25, 1984, amends **Title 11** of the Code of Ordinances to enact **Chapter 28 "Parking."** **Ordinance 8519** adopted November 10, 1987, amends Title 11 of the Code of Ordinances to increase parking meter rates effective January 1, 1988.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Finance Department–Revenue Division.

Transmittal: Deposits are made twice a week.

DISTRIBUTION OF PROCEEDS:

Not applicable.

PAYOR OF FEE:

Anyone using a metered parking space on the following four streets located within Zone A will pay this fee. (*South side of North Blvd. between River Road and St. Ferdinand St., St. Louis St. between Government St. and North Blvd., St. Ferdinand St. between Government St. and North Blvd., and Louisiana Ave. between St. Louis St. and St. Ferdinand St.*) The fees collected from this area are deposited in the Parking Garage Enterprise Fund (407..442001). All other parking meter fees are deposited into the General Fund (001..442001). The City-Parish picks up the cost for emergency vehicles of the Baton Rouge Police Department, the East Baton Rouge Parish Sheriff's Office, the Baton Rouge City Constable's Office, and the Emergency Medical Services.

COMPUTATION OF FEE:

Parking meter fees within the area defined in PAYOR OF FEE above are:

5 cents for 6 minutes
10 cents for 12 minutes
25 cents for 30 minutes
50 cents for 1 hour

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

Not applicable.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

PARKING METERS					ACCOUNT NUMBER 407 . . 442001			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	4,560	7.59%	5,002	8.68%	5,513	9.47%	5,076	8.88%
February	5,241	16.31%	4,424	16.37%	4,682	17.52%	2,959	14.06%
March	5,013	24.65%	5,881	26.58%	4,606	25.44%	5,623	23.89%
April	4,715	32.49%	3,609	32.84%	5,256	34.47%	5,132	32.87%
May	5,472	41.60%	5,567	42.51%	5,170	43.36%	5,199	41.96%
June	5,255	50.34%	4,189	49.78%	5,410	52.65%	3,599	48.26%
July	4,455	57.75%	4,337	57.31%	4,945	61.15%	5,738	58.30%
August	5,245	66.48%	5,629	67.09%	4,851	69.49%	5,365	67.68%
September	4,386	73.78%	4,824	75.46%	4,146	76.62%	4,930	76.30%
October	5,463	82.86%	5,166	84.43%	5,104	85.39%	3,764	82.89%
November	4,912	91.04%	4,065	91.49%	4,435	93.01%	2,684	87.58%
December	5,387	100.00%	4,901	100.00%	4,067	100.00%	7,098	100.00%
TOTAL/% Chg	60,104	1.82%	57,594	-4.18%	58,185	1.03%	57,167	-1.75%

NOTE: These revenues are shown in the month in which they were collected rather than in the month in which they were posted to the financial system.

SUMMARY OF REVENUES				FUND 407								
REVENUES:	2000			2001			2002			2003		
	AMOUNT	%		AMOUNT	%		AMOUNT	%		AMOUNT	%	
Charges For Services:												
Parking Meters	60,104	5.86%		57,594	5.65%		58,185	5.84%		57,167	5.46%	
Auto Parking Fees:												
Contract	265,207	25.87%		266,187	26.10%		248,227	24.89%		269,849	25.77%	
Events	172,961	16.87%		180,334	17.68%		173,983	17.45%		214,461	20.48%	
Regular	112,143	10.94%		117,722	11.54%		135,724	13.61%		145,901	13.93%	
Total Charges For Services	610,415	59.54%		621,837	60.98%		616,119	61.79%		687,378	65.64%	
Miscellaneous Revenues:												
Vendors' Compensation	552	0.05%		553	0.05%		507	0.05%		625	0.06%	
Contingent Receipts	0	0.00%		0	0.00%		0	0.00%		0	0.00%	
Interest Earnings	19,328	1.89%		12,703	1.25%		6,758	0.68%		6,455	0.62%	
Total Miscellaneous Revenues	19,880	1.94%		13,256	1.30%		7,265	0.73%		7,080	0.68%	
TOTAL REVENUES	630,295	61.48%		635,093	62.28%		623,384	62.52%		694,458	66.32%	
OTHER FINANCING SOURCES:												
Gain (Loss) on Sale of Fixed Assets	0	0.00%		(3,111)	-0.31%		0	0.00%		0	0.00%	
Operating Transfers In:												
General Fund	394,988	38.52%		387,770	38.03%		373,730	37.48%		352,730	33.68%	
TOTAL OTHER FIN. SOURCES	394,988	38.52%		384,659	37.72%		373,730	37.48%		352,730	33.68%	
TOTAL REVENUES AND												
OTHER FINANCING SOURCES	1,025,283	100.00%		1,019,752	100.00%		997,114	100.00%		1,047,188	100.00%	
% Change		-0.31%			-0.54%			-2.22%			5.02%	

COMPREHENSIVE SEWERAGE SYSTEM FUND

TRANSFER FROM CITY GENERAL FUND TRANSFER FROM PARISH GENERAL FUND

REVENUE TYPE	FUND . . OBJECT
Other Financing Sources	410 . . 499001 . 1019001 410 . . 499002 . 1019002

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Ordinance 12824, 12/10/03

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: N/A

State: N/A

Local: **Ordinance 12824** adopted December 10, 2003, by the Metropolitan Council, authorized a \$4,000,000 transfer for the 2004 operating year.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Not applicable.

Transmittal: A journal entry is made which transfers the funds from the City and Parish General Funds to the Comprehensive Sewerage System Fund.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

These monies are not available for transfer, appropriation, or expenditure for any purpose other than to pay for the reasonable and necessary cost of operating and maintaining the sewer system.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

TRANSFER FROM CITY GENERAL FUND				ACCOUNT NUMBER 410 . . 499001 . 1019001				
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	600,000	25.00%	600,000	25.00%	600,000	25.00%	600,000	25.00%
February	0	25.00%	0	25.00%		25.00%	0	25.00%
March	0	25.00%	0	25.00%		25.00%	0	25.00%
April	600,000	50.00%	600,000	50.00%	600,000	50.00%	600,000	50.00%
May	0	50.00%	0	50.00%		50.00%	0	50.00%
June	0	50.00%	0	50.00%		50.00%	0	50.00%
July	600,000	75.00%	600,000	75.00%	600,000	75.00%	600,000	75.00%
August	0	75.00%	0	75.00%		75.00%	0	75.00%
September	0	75.00%	0	75.00%		75.00%	0	75.00%
October	600,000	100.00%	600,000	100.00%	600,000	100.00%	600,000	100.00%
November	0	100.00%	0	100.00%		100.00%	0	100.00%
December	0	100.00%	0	100.00%		100.00%	0	100.00%
TOTAL	2,400,000		2,400,000		2,400,000		2,400,000	

TRANSFER FROM PARISH GENERAL FUND				ACCOUNT NUMBER 410 . . 499002 . 1019002				
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	400,000	25.00%	400,000	25.00%	400,000	25.00%	400,000	25.00%
February	0	25.00%	0	25.00%		25.00%	0	25.00%
March	0	25.00%	0	25.00%		25.00%	0	25.00%
April	400,000	50.00%	400,000	50.00%	400,000	50.00%	400,000	50.00%
May	0	50.00%	0	50.00%		50.00%	0	50.00%
June	0	50.00%	0	50.00%		50.00%	0	50.00%
July	400,000	75.00%	400,000	75.00%	400,000	75.00%	400,000	75.00%
August	0	75.00%	0	75.00%		75.00%	0	75.00%
September	0	75.00%	0	75.00%		75.00%	0	75.00%
October	400,000	100.00%	400,000	100.00%	400,000	100.00%	400,000	100.00%
November	0	100.00%	0	100.00%		100.00%	0	100.00%
December	0	100.00%	0	100.00%		100.00%	0	100.00%
TOTAL	1,600,000		1,600,000		1,600,000		1,600,000	
COMB./% Chg	4,000,000	0.00%	4,000,000	0.00%	4,000,000	0.00%	4,000,000	0.00%

Note: As of July 1, 1994, this transfer is funded through gaming revenues and is contingent upon their receipt prior to transfer.

COMPREHENSIVE SEWERAGE SYSTEM FUND

SEWER USER FEES DISCONNECT, RECONNECT CHARGES SEWER TIE-IN FEES

REVENUE TYPE	FUND . . OBJECT. PROJECT
Charges for Services	411 . . 443301.1014433 Sewer User Fees
	thru
	411 . . 443304.1014433 Sewer User Fees
	411 . . 443310.1014433 Disconnect, Reconnect
	411 . . 443320.1014433 Sewer Tie-In Fees

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
Federal Water Pollution Control Act, 1972	Louisiana Revised Statutes 33:4062	Code of Ordinances Title 2, Chapter 5 §2:275
Federal Clean Water Act, 1977	Act 546, 1984 Legislature	Ordinances: 7853, 5/15/85 7902, 6/26/85 8417, 5/26/87 9239, 2/27/91 11542, 8/25/99 12304, 4/24/02 12334, 06/12/02 12647, 5/28/03 Resolutions: 33776, 3/24/93 39786, 9/22/99

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: The Federal Water Pollution Control Act, 1972, as amended by the Clean Water Act of 1977, set up the EPA program for user charge requirements. The legislature requires that charges be based not only upon the classes and categories of users, but also upon the strength, volume, and delivery flow rate characteristic of waste. Another requirement is that funds resulting from sewer user charges must be dedicated to the operation and maintenance of the system.

State: L.R.S. 33:4062 established a comprehensive sewerage system in East Baton Rouge Parish. The statute states that a commission shall be empowered and authorized to recommend by resolution the fees and charges to be levied by the Metropolitan Council with respect to any sewer improvement area, sewerage system, or sewer district. Further, Act 546 of the Louisiana Legislature of 1984 authorized the establishment of the Sewerage Control Commission of East Baton Rouge Parish.

Local: Ordinance 7853 of May 15, 1985, placed a sewer service user fee into effect commencing July 1, 1985. The user fee must be used solely for the purpose of paying reasonable and necessary costs of administration, operation, maintenance, replacement, and improvement of the sewer system. Ordinance 7902 passed June 26, 1985, created Title 2, Section 275 of the Code of Ordinances. This ordinance established regulations and fees for disposal of liquid domestic waste within the Parish of East Baton Rouge. Ordinance 9239, adopted February 27, 1991, amended section 275 to establish regulations and fees for disposal of liquid domestic waste and for the disposal of liquid grease trap waste from facilities within the Parish of East Baton Rouge. Resolution 33776 of March 24, 1993, authorized the Department of Public Works to establish fees for the evaluation and review of plans and drawings for proposed tie-ins into the new force main sewer system. Ordinance 11542 adopted August 25, 1999, amended Ordinance 7853 and 8417 so as to authorize a 95% increase in sewer user fees over a three-year period beginning January 1, 2000, with a 32% increase; continuing January 1, 2001, with an additional 32% increase; and concluding January 1, 2002, with a 31% increase. Resolution

39786 adopted September 22, 1999, rescinded Resolution 33776 in its entirety. **Ordinance 12304** adopted April 24, 2002, amended and readopted Ordinance 7853 and amended by Ordinance 9245, so as to amend various sections relative to the transfer of the directorship to the Finance Department of the City of Baton Rouge and Parish of East Baton Rouge. **Ordinance 12334** adopted June 12, 2002, amended and readopted Ordinance 7853, as amended from time to time pursuant to duly adopted ordinances, including, but not limited to, Ordinance 11542, so as to consolidate all previous sewer user fee ordinances; amending the sewer user fee ordinance so as to provide for increases in sewer user fee charges, effective January 1, 2003 (10% increase on January 1, 2003, and 4% on each January 1 thereafter); amending the sewer user fee ordinance so as to delete and rescind the requirement that the sewer user fee charge be increased by 54% on July 1, 2002; and providing for other matters related thereto. Ordinance 12647 adopted May 28, 2003, amended and readopted Ordinance 7853, as amended from time to time pursuant to duly adopted ordinances, including, but not limited to, Ordinances 11542 and 12334, so as to amend the definition of "Applicable Meter Reading Period."

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Baton Rouge Water Company, Bellingrath, the City of Baker, and the City of Zachary act as the billing agents for sewer fees for their customers.

Transmittal: The Service Fee Business Office and The Baton Rouge Water Company deposits payments into the bank. The City of Zachary remits payments to the Service Fee Business Office by check on a weekly basis.

Comment: Each month the Service Fee Business Office sends a summary of daily transactions for the preceding month to the Finance Department. This report summarizes the sewer user fee billings for the month, along with the offsetting amounts for bad debts, and is used as the basis for recording this revenue in the City-Parish accounting records.

DISTRIBUTION OF PROCEEDS:

Not applicable

PAYOR OF FEE:

Any individual, business, industry, or other entity discharging or required to discharge wastewater into the sewerage system must pay this fee.

COMPUTATION OF FEE:

Ordinance 7853 authorized a monthly sewerage service charge or user fee to be collected starting July 1, 1985. This fee is used to pay the reasonable and necessary costs of administration, operation, maintenance, replacement, and improvement of the sewerage system. On May 26, 1987, **Ordinance 8417** authorized an increase in user fees effective July 1, 1987. **Ordinance 11542**, adopted August 25, 1999, authorized a three-year increase in user fees beginning January 1, 2000. **Ordinance 12334** adopted June 12, 2002, amending the sewer user fee ordinance so as to provide for increases in sewer user fee charges, effective January 1, 2003 (10% increase on January 1, 2003, and 4% on each January 1 thereafter).

The following rates are effective—January 1, 2000, through December 31, 2000:

- a) In the City-Parish corporate limits, a user fee for the first 3,000 gallons or less of wastewater discharge, \$7.44 per month. In excess of this amount, \$0.1806 for each 100 gallons of wastewater discharge.
- b) In the City of Baker corporate limits, a user fee for the first 4,000 gallons or less of wastewater discharge \$3.75 per month. In excess of this amount \$0.1806 for each 100 gallons of wastewater discharge. Unmetered customers shall be billed for 8,600 gallons per month based upon the neighborhood average.

- c) In the City of Zachary corporate limits, a user fee for the first 6,000 gallons or less of wastewater discharge \$4.56 per month. In excess of this amount \$0.1806 for each 100 gallons of wastewater discharge.
- d) In the parish corporate limits, in addition to the amounts above, a surcharge for wastewater exceeding 200 parts per million in biochemical oxygen demand or 250 parts per million of total suspended solids. The rate of the surcharge applicable to the City-Parish corporate limits is increased 2% for each 10 parts per million in excess of the ceiling. The rate of surcharge applicable to the Baker and Zachary corporate limits is increased 2.7% for each 10 parts per million in excess of the ceiling(s) specified above.
- e) In the City-Parish corporate limits in addition to the amounts above, connection, re-connection, and late charges, including interest or nonpayment or late payment of the user fee.

The following rates are effective January 1, 2001, through December 31, 2001:

- a) In the City-Parish corporate limits, a user fee for the first 3,000 gallons or less of wastewater discharge, \$9.25 per month. In excess of this amount, \$0.2244 for each 100 gallons of wastewater discharge.
- b) In the City of Baker corporate limits, a user fee for the first 4,000 gallons or less of wastewater discharge \$5.99 per month. In excess of this amount \$0.2244 for each 100 gallons of wastewater discharge. Unmetered customers shall be billed for 8,600 gallons per month based upon the neighborhood average.
- c) In the City of Zachary corporate limits, a user fee for the first 6,000 gallons or less of wastewater discharge \$7.68 per month. In excess of this amount \$0.2244 for each 100 gallons of wastewater discharge.
- d) In the parish corporate limits, in addition to the amounts above, a surcharge for wastewater exceeding 200 parts per million in biochemical oxygen demand or 250 parts per million of total suspended solids. The rate of the surcharge applicable to the City-Parish corporate limits is increased 2% for each 10 parts per million in excess of the ceiling. The rate of surcharge applicable to the Baker and Zachary corporate limits is increased 2.7% for each 10 parts per million in excess of the ceiling(s) specified above.
- e) In the City-Parish corporate limits in addition to the amounts above, connection, re-connection, and late charges, including interest or nonpayment or late payment of the user fee.

The following rates are effective January 1, 2002 through December 31, 2002:

- a) In the City-Parish corporate limits, a user fee for the first 3,000 gallons or less of wastewater discharge, \$11.00 per month. In excess of this amount, \$0.2668 for each 100 gallons of wastewater discharge.
- b) In the City of Baker corporate limits, a user fee for the first 4,000 gallons or less of wastewater discharge \$8.17 per month. In excess of this amount \$0.2668 for each 100 gallons of wastewater discharge. Unmetered customers shall be billed for 8,600 gallons per month based upon the neighborhood average.
- c) In the City of Zachary corporate limits, a user fee for the first 6,000 gallons or less of wastewater discharge \$10.70 per month. In excess of this amount \$0.2668 for each 100 gallons of wastewater discharge.

- d) In the parish corporate limits, in addition to the amounts above, a surcharge for wastewater exceeding 200 parts per million in biochemical oxygen demand or 250 parts per million of total suspended solids. The rate of the surcharge applicable to the City-Parish corporate limits is increased 2% for each 10 parts per million in excess of the ceiling. The rate of surcharge applicable to the Baker and Zachary corporate limits is increased 2.7% for each 10 parts per million in excess of the ceiling(s) specified above.
- e) In the City-Parish corporate limits in addition to the amounts above, connection, re-connection, and late charges, including interest or nonpayment or late payment of the user fee.

The following rates are effective January 1, 2003, and thereafter:

- a) In the City-Parish corporate limits, a user fee for the first 3,000 gallons or less of wastewater discharge, \$12.10 per month. In excess of this amount, \$0.2935 for each 100 gallons of wastewater discharge.
- b) In the City of Baker corporate limits, a user fee for the first 4,000 gallons or less of wastewater discharge, a base rate of \$15.04 per month, less a credit of \$5.50 per month, which yields \$9.54 per month. In excess of this amount \$0.2935 for each 100 gallons of wastewater discharge. Unmetered customers shall be billed for 8,600 gallons per month based upon the neighborhood average.
- c) In the City of Zachary corporate limits, a user fee for the first 6,000 gallons or less of wastewater discharge, a base rate of \$20.91 per month, less a credit of \$8.30 per month, which yields \$12.61 per month. In excess of this amount \$0.2935 for each 100 gallons of wastewater discharge.
- d) In the parish corporate limits, in addition to the amounts above, a surcharge for wastewater exceeding 200 parts per million in biochemical oxygen demand or 250 parts per million of total suspended solids. The rate of the surcharge applicable to the City-Parish corporate limits is increased 2% for each 10 parts per million in excess of the ceiling. The rate of surcharge applicable to the Baker and Zachary corporate limits is increased 2.7% for each 10 parts per million in excess of the ceiling(s) specified above.
- e) In the City-Parish corporate limits in addition to the amounts above, connection, re-connection, and late charges, including interest or nonpayment or late payment of the user fee.

Effective January 1, 2004, and the first day of January of each year thereafter, **each base rate** then in effect shall be **increased by 4%** of the applicable base rate in effect on December 31 of the immediately preceding year.

Penalties: If any contributor to the sewerage system fails or neglects to pay the user fee in a timely manner, the Service Fee Business Department has the authority to order immediate condemnation of the affected premises or discontinuance of service of one or more utilities to such premises.

Ordinance 9239 changed the fee for disposal of liquid domestic waste by haulers as follows:

- a) For every truck tank (full or partially full) a non-negotiable fee of Z .15 per gallon will be charged for discharge into the publicly-owned treatment works system of the City-Parish. This amount is based upon the vehicle's total holding capacity regardless of the actual volume discharged.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

A refund request form is filled out by the user. If approved by the Service Fee Business Office, the user is then reimbursed on a Payment Voucher.

All revenues derived from collection of the user fee are deposited into a special dedicated fund to be known as the "Parish Sewer User Fee Fund." Monies in this revenue fund are to be used **solely for the making of payments for the cost of administration, operation, maintenance, depreciation, replacement, extension, and improvement of the sewerage system, including any payments required by the provisions of any resolution authorizing the issuance of sewerage revenue bonds.** These monies are not available for transfer, appropriation, or expenditure for any other purpose.

Consumers of potable water who do not discharge wastewater into the sewerage system and who are not obligated by local or state law to connect to the sewerage system are not subject to the user fee. Any property that has its own treatment works such as a septic tank not operated and maintained at public expense is not subject to the user fee.

**SEWER USER FEES
DISCONNECT / RECONNECT FEES
SEWER TIE-IN FEES**

411 . . 443301 thru 443304 . 1014433
411 . . 443310 . 1014433
411 . . 443320 . 1014433

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

SEWER USER FEES (WATER COMPANIES)			ACCOUNT NUMBER 411 . . 443301 thru 443304 . 1014433					
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	2,791,474	8.72%	3,326,929	8.31%	3,945,416	8.34%	4,288,195	8.40%
February	2,661,559	17.04%	3,436,077	16.90%	3,986,279	16.76%	4,345,199	16.91%
March	2,710,467	25.51%	3,345,182	25.25%	3,987,514	25.18%	4,358,771	25.44%
April	2,647,561	33.78%	3,291,683	33.48%	3,961,780	33.55%	4,302,861	33.87%
May	2,668,275	42.12%	3,355,680	41.86%	3,823,843	41.63%	4,187,913	42.07%
June	0	42.12%	0	41.86%	0	41.63%	0	42.07%
July	2,668,973	50.46%	3,331,734	50.18%	3,970,451	50.02%	4,281,868	50.46%
August	2,623,015	58.66%	3,329,675	58.50%	3,945,408	58.36%	4,158,721	58.60%
September	2,611,918	66.82%	3,352,434	66.87%	3,914,606	66.63%	4,275,343	66.97%
October	2,662,345	75.14%	3,368,311	75.29%	3,922,592	74.92%	4,212,952	75.22%
November	2,642,643	83.40%	3,345,870	83.65%	3,914,151	83.19%	4,024,611	83.11%
December	5,313,191	100.00%	6,545,828	100.00%	7,956,570	100.00%	8,626,977	100.00%
TOTAL/% Chg	32,001,421	33.93%	40,029,403	25.09%	47,328,610	18.23%	51,063,411	7.89%

DISCONNECT / RECONNECT FEES			ACCOUNT NUMBER 411 . . 443310 . 1014433					
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	12,710	7.25%	10,690	4.60%	28,065	3.63%	55,040	7.86%
February	7,270	11.39%	9,060	8.50%	45,080	9.45%	41,800	13.83%
March	11,980	18.22%	12,540	13.90%	81,040	19.92%	64,775	23.07%
April	15,360	26.98%	20,150	22.58%	75,435	29.66%	71,648	33.30%
May	17,580	37.00%	20,370	31.35%	80,500	40.06%	69,240	43.19%
June	0	37.00%	0	31.35%	0	40.06%	0	43.19%
July	15,620	45.90%	19,280	39.65%	69,990	49.10%	61,110	51.91%
August	13,590	53.65%	17,900	47.36%	72,400	58.46%	54,690	59.72%
September	14,650	62.00%	25,870	58.49%	71,615	67.71%	57,105	67.87%
October	16,410	71.36%	23,730	68.71%	63,240	75.88%	65,095	77.17%
November	17,910	81.57%	28,690	81.06%	65,860	84.39%	64,835	86.43%
December	32,330	100.00%	43,980	100.00%	120,875	100.00%	95,080	100.00%
TOTAL/% Chg	175,410	-7.74%	232,260	32.41%	774,100	233.29%	700,418	-9.52%

COMPREHENSIVE SEWERAGE SYSTEM FUND

GENERAL SALES AND USE TAX

REVENUE TYPE	FUND . . OBJECT . PROJECT
Taxes	415 . . 413000 . 1014130

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
None	<p>Louisiana Constitution, 1974 Art. VI, § 29(A)-29(B)</p> <p>Louisiana Revised Statutes 33:2711, 33:2738.51, 33:2741 47:303B (3)(b) 33:2721.6(A)(2)</p>	Ordinance 10127, 12/14/94

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: None.

State: **Article VI, Section 29 (A) of the Louisiana Constitution of 1974** authorizes the governing authority of any local governmental subdivision or school board to levy and collect a tax upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption, of tangible personal property and on sales of services, if approved by a majority of the electors voting thereon in an election held for that purpose. The rate thereof, when combined with the rate of all other sales and use taxes, exclusive of state sales and use taxes, levied and collected within any local governmental subdivision, may not exceed 3%. **Section 29 (B)** provides that the legislature may authorize the imposition of additional sales and use taxes by local governmental subdivisions or school boards, if approved by a majority of the electors voting thereon in an election held for that purpose.

L.R.S. 33:2711 authorizes any incorporated municipality of the state to levy and collect a sales and use tax not in excess of 2 1/2% upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption of tangible personal property and on sales of services in the municipality. **R.S. 33:2741** states that the governing body of the parish in which the state capitol is situated may levy and collect a tax of 2% on gross sales within the parish but outside of any incorporated municipality. **R.S. 47:303 B (3)(b)** authorizes the Vehicle Commission and the governing body of any parish or municipality in which a sales and use tax has been imposed on the sale or use of motor vehicles to enter into an agreement by which the Vehicle Commission may collect said tax on behalf of said parish or municipality or school board. **R.S. 33:2738.51** provides that the governing authority of East Baton Rouge Parish with voter approval may levy an additional one-half of one percent (½%) sales and use tax for specified public improvement projects. **R.S. 33:2721.6(A)(2)** states that the combined rate of all sales and use taxes levied and collected within any parish or municipality may not exceed 5%.

Local: On April 16, 1988, a special election (in accordance with R.S. 33:2738.51) was held in the Parish of East Baton Rouge to authorize the levy and collection of an additional ½ of 1% sales and use tax to be utilized for the purpose of paying the costs of constructing and acquiring sewers and sewerage disposal works within and for said parish, including the necessary sites, rights of way, machinery, and equipment in connection therewith, title to which shall be in the public; or for refunding obligations of said parish, providing a reserve for such bonds and paying the issuance costs thereof; and to provide that the net avails or proceeds of this tax, after making all required payments in connection with such bonds, be used entirely and exclusively for the purpose of constructing, acquiring, operating, maintaining, and administering sewers and sewage disposal works within and for East Baton Rouge Parish. **Ordinance 10127** of December 14, 1994, levies a tax of ½ of 1% on the sale, etc., of tangible personal property to provide revenues to pay the costs of constructing, acquiring, operating, maintaining, and administering sewers and sewerage disposal works and making all required

payments in connection with bonds for such purposes. This sewer tax is levied on the sale, etc., of tangible personal property within the Parish of East Baton Rouge, inclusive of municipal areas; certain items, principally food and drugs, are exempt.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: This tax is paid by the ultimate purchaser or consumer to the dealer from whom he or she purchases or leases the property or service or, in the case of motor vehicles, to the Vehicle Commissioner of the State of Louisiana.

Transmittal: Every collector must remit to the Finance Department–Revenue Division by the 20th of each month the tax arising from sales during the preceding month.

Comments: For the purpose of collecting and remitting to the Department of Finance the tax imposed by this authority, the dealer is declared to be the agent of the City-Parish. The one exception is for the collection of sales and use taxes on all types of motor vehicles, which are paid by the customer to the Vehicle Commissioner of the State of Louisiana rather than to the dealer or vendor. The Vehicle Commissioner then remits these taxes to the City-Parish Finance Department.

DISTRIBUTION OF PROCEEDS:

The $\frac{1}{2}$ of 1% tax dedicated to paying the costs of sewers and sewerage disposal works is accounted for separately and utilized for the purposes for which it was intended.

PAYOR OF TAX:

The tax is collectible from **all persons engaged as dealers**, as defined below, **in the sale at retail, the use, consumption, distribution, and storage of tangible personal property and the sale of services; the dealers** in turn collect from the purchaser or consumer.

The term "tangible personal property" means movable property which may be seen, weighed, measured, felt, or touched, or is in any other manner perceptible to the senses. This term does not include stocks, bonds, notes, or other obligations or securities; gold, silver, or numismatic coins; or platinum, gold, or silver bullion having a total value of one thousand dollars or more.

The term "dealer" includes every person who manufactures or produces tangible personal property for sale at retail, for use, consumption, distribution, or storage. It is further defined to mean every person who imports or causes to be imported tangible personal property from any state or other political subdivision of this state or from a foreign country for sale at retail, for use, consumption, distribution, or storage to be used or consumed in this city and/or parish. The term also includes any person who leases or rents tangible personal property for a consideration, permitting the use or possession of said property without transferring title thereto, as well as any person who is the lessee, permittee, licensee, or renter of tangible personal property and who pays the owner of such property a consideration for its use or possession without acquiring the title thereto. It also includes any person who sells or furnishes any of the services subject to the tax under Ordinance 10127, and any person engaging in business in this city and/or parish. The term "dealer" is not to be construed to include a person who makes occasional and isolated sales or transactions but who does not hold himself out as engaged in business.

The term "purchaser" includes any person who acquires or receives any tangible personal property, or the privilege of using any tangible personal property or any services pursuant to a transaction subject to this tax.

The sales and use taxes are levied upon the following:

- (1) The sales price of each item of tangible personal property when sold at retail in the taxing jurisdiction, the tax to be computed on gross sales.
- (2) The cost price of each item of tangible personal property when it is not sold but is used, consumed, distributed, or stored for use or consumption in the taxing jurisdiction.
- (3) The gross proceeds derived from the lease or rental of tangible personal property.

- (4) The monthly lease or rental price paid by the lessee or contracted to be paid by the lessee of tangible personal property.
- (5) The gross proceeds derived from the sale of services.
- (6) Interstate sales to the extent authorized by Act 155 of 1990 (R.S. 47:305 (E)).
- (7) Refinery gas to the extent and in the manner authorized by Act 476 of 1990 (R.S. 47:305D(1)(b)).

Sales of the following items are exempt from the sewer tax:

Drugs; certain medical and surgical devices and supplies; food sold for preparation and consumption in the home; and meals furnished to the staff, students, patients, and/or inmates of educational institutions, hospitals, mental institutions, and boarding houses. Other exemptions apply and are defined in **Ordinance 10127**.

For additional explanation and details concerning the procedures and applications of this tax, see the booklet entitled *East Baton Rouge Parish Sales and Use Tax Regulations*, January 1, 1991, 3rd Edition, produced by the City-Parish Finance Department. A copy of this booklet can be obtained from the Revenue Division of the Finance Department.

COMPUTATION OF TAX:

The sewer sales and use tax imposed by **Ordinance 10127** is levied at the rate of $\frac{1}{2}$ of 1% of the **retail sales price or of the cost price of tangible personal property or of the sales of services**. Every dealer, at the time of making the required return to the City-Parish Department of Finance, computes and remits the required tax due for the preceding calendar month. To compensate the dealer for accounting for and remitting the tax, each dealer is allowed 1% of the amount of tax due and accounted for and remitted to the City-Parish, in the form of a deduction taken when submitting his report and paying the amount due by him.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

In the event purchases are returned to the dealer by the purchaser or consumer after the tax has been collected or charged to the account of the consumer, the dealer is entitled to reimbursement of the amount of tax so collected or charged by him. In the case where the dealer has already remitted the tax, he may submit a sworn statement as to the gross amount of such refunds, and the Director of Finance will issue to the dealer an official credit memorandum. This credit memorandum will be accepted by the City-Parish at full face value in the remittance of subsequent taxes accrued under the provisions of the sales tax ordinance.

At any time within one year after the payment of the original or additional tax assessed against a dealer, or within three years from due date, the dealer may file with the Director of Finance a claim under oath for refund, stating the grounds therefor. If, upon examination of such claim for refund, it is determined by the Director of Finance that there has been an overpayment of tax, the amount of such overpayment is credited against any liability of the dealer. If there is no such liability, the dealer is entitled to a refund upon making a record in writing of his reasons therefor. The Director of Finance authorizes payment from the current year revenues.

Claim for credits or refunds of more than \$10,000 must be approved by the Metropolitan Council.

The $\frac{1}{2}$ of 1% sales and use tax is for the purpose of paying the expenses of constructing, acquiring, operating, maintaining, and administering the sewers and sewerage disposal works of East Baton Rouge Parish and making all required payments in connection with bonds issued for such purposes.

R.S. 33:2721.6(A)(2) sets a sales and use tax limit of 5% for any parish or municipality unless specifically excepted by statute.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

GENERAL SALES AND USE TAX (LESS VEHICLE TAX)					ACCOUNT NUMBER 415 . . 413000. 1014130			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	1,893,296	7.43%	1,916,203	7.60%	1,947,121	7.47%	2,071,501	7.73%
February	1,994,497	15.25%	1,935,378	15.27%	2,041,272	15.30%	2,037,820	15.33%
March	2,216,254	23.94%	2,146,048	23.78%	2,188,158	23.69%	2,271,252	23.80%
April	2,094,451	32.16%	2,108,462	32.14%	2,138,468	31.90%	2,170,654	31.90%
May	2,146,990	40.58%	2,092,718	40.44%	2,187,515	40.29%	2,324,885	40.57%
June	2,088,394	48.77%	2,068,816	48.64%	2,175,107	48.63%	2,276,379	49.06%
July	2,023,020	56.71%	2,077,426	56.88%	2,090,765	56.65%	2,137,596	57.04%
August	2,152,826	65.15%	2,097,105	65.20%	2,134,610	64.84%	2,133,101	64.99%
September	2,120,553	73.47%	2,027,092	73.23%	2,065,431	72.77%	2,295,102	73.56%
October	2,038,037	81.46%	2,025,196	81.26%	2,193,250	81.18%	2,184,351	81.70%
November	2,097,839	89.69%	2,099,652	89.59%	2,196,170	89.61%	2,122,553	89.62%
December	2,627,417	100.00%	2,625,193	100.00%	2,709,604	100.00%	2,782,097	100.00%
TOTAL	25,493,574	86.59%	25,219,289	86.59%	26,067,471	87.03%	26,807,291	87.15%

VEHICLE TAX COLLECTIONS					ACCOUNT NUMBER 415 . . 413000. 1014130			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	254,933	7.36%	270,028	7.96%	309,081	9.02%	332,583	9.64%
February	306,353	16.21%	227,367	14.66%	252,338	16.39%	248,737	16.84%
March	321,768	25.51%	286,798	23.11%	276,699	24.46%	267,300	24.59%
April	228,396	32.10%	258,086	30.71%	300,560	33.24%	285,126	32.85%
May	339,935	41.92%	305,940	39.73%	328,684	42.83%	311,004	41.86%
June	346,473	51.93%	274,816	47.83%	281,349	51.04%	289,317	50.25%
July	289,180	60.28%	284,424	56.21%	290,093	59.51%	310,314	59.24%
August	316,813	69.44%	344,518	66.36%	315,825	68.73%	309,639	68.21%
September	269,175	77.21%	262,913	74.11%	302,672	77.56%	309,794	77.19%
October	318,340	86.41%	327,046	83.74%	298,449	86.27%	312,598	86.24%
November	242,791	93.42%	292,437	92.36%	236,228	93.17%	221,674	92.67%
December	227,851	100.00%	259,245	100.00%	234,038	100.00%	253,079	100.00%
TOTAL	3,462,008	11.76%	3,393,618	11.65%	3,426,016	11.44%	3,451,165	11.22%

Audit Coll.	249,559	0.85%	284,541	0.98%	232,717	0.78%	257,261	0.84%
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Pen. & Int.	235,614	0.80%	226,638	0.78%	227,039	0.76%	243,775	0.79%
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TOT. TAXES	29,440,755	100.00%	29,124,086	100.00%	29,953,243	100.00%	30,759,492	100.00%
% Change		2.70%		-1.08%		2.85%		2.69%

REVENUE SUMMARY - COMPREHENSIVE SEWERAGE SYSTEM FUND				FUND 41X				
REVENUE TYPE	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
OPERATING REVENUES:								
Charges For Services:								
Sewer User Fee	32,001,421	43.46%	40,029,403	50.22%	47,328,610	55.06%	51,063,411	56.92%
Disconnect / Reconnect	175,410	0.24%	232,260	0.29%	774,100	0.90%	700,418	0.78%
Sewer Tie-In Fees	2,771	0.00%	0	0.00%	0	0.00%	0	0.00%
Total Charges For Services	32,179,602	43.70%	40,261,663	50.51%	48,102,710	55.96%	51,763,829	57.70%
Miscellaneous Revenues:								
Other	49,846	0.07%	193,362	0.24%	34,764	0.04%	57,165	0.06%
TOTAL OPERATING REVENUES	32,229,448	43.77%	40,455,025	50.75%	48,137,474	56.00%	51,820,994	57.76%
NON-OPERATING REVENUES:								
Taxes:								
General Property Tax	255	0.00%	1,247	0.00%	369	0.00%	438	0.00%
General Sales and Use Taxes	29,440,755	39.98%	29,124,086	36.54%	29,953,243	34.84%	30,759,492	34.29%
Total Taxes	29,441,010	39.98%	29,125,333	36.54%	29,953,612	34.85%	30,759,930	34.29%
Miscellaneous Revenues:								
Operating Grants	31,370	0.04%	379,501	0.48%	219,788	0.26%	147,367	0.16%
Interest Earnings	7,728,727	10.50%	5,858,526	7.35%	3,521,940	4.10%	2,914,247	3.25%
Total Miscellaneous Revenues	7,760,097	10.54%	6,238,027	7.83%	3,741,728	4.35%	3,061,614	3.41%
TOTAL NON-OPERATING REVENUES	37,201,107	50.52%	35,363,360	44.36%	33,695,340	39.20%	33,821,544	37.70%
OTHER FINANCING SOURCES								
Gain (Loss)/Sale of Fixed Assets	203,159	0.28%	(174,773)	-0.22%	129,479	0.15%	73,924	0.08%
Operating Transfers In:								
City General Fund	2,400,000	3.26%	2,400,000	3.01%	2,400,000	2.79%	2,400,000	2.68%
Parish General Fund	1,600,000	2.17%	1,600,000	2.01%	1,600,000	1.86%	1,600,000	1.78%
Capital Improvements Fund	0	0.00%	70,935	0.09%	0	0.00%	0	0.00%
TOTAL OTHER FIN. SOURCES	4,203,159	5.71%	3,896,162	4.89%	4,129,479	4.80%	4,073,924	4.54%
TOTAL REVENUES & OTHER FINANCING	73,633,714	100.00%	79,714,547	100.00%	85,962,293	100.00%	89,716,462	100.00%
% Change		16.38%		8.26%		7.84%		4.37%

**BATON ROUGE RIVER CENTER
SPECTACOR MANAGEMENT GROUP**

REVENUE TYPE	FUND . . OBJECT
	On SMG's books

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Resolution City 12420, 3/24/82 Parish 18674, 3/24/82 36654, 3/13/96 40552, 9/13/00 41454, 12/12/01 43027, 1/28/04 43132, 3/10/04 Contract between City-Parish and Spectacor Management Group (SMG)

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: N/A

State: N/A

Local: On March 24, 1982, by **City Resolution 12420** and **Parish Resolution 18674**, the City-Parish Councils transferred all operational and administrative control of the Riverside Centroplex to the Office of the Mayor-President effective July 11, 1982. **Resolution 36654**, dated March 13, 1996, authorized the Mayor-President to enter into an agreement with Spectacor Management Group (SMG) for management of the Centroplex for a period of five years beginning April 1, 1996. **Resolution 40552**, dated September 13, 2000, extended the term of the agreement with SMG for 9 months, or until December 31, 2001. **Resolution 41454**, dated December 12, 2001, authorized the Mayor-President to execute an addendum with SMG for management of the Centroplex to incorporate a new three year term ending December 31, 2004 with a two year renewal. **Resolution 43027**, dated January 28, 2004 authorized the execution of a rental waiver agreement that is not to exceed \$50,000 in any given year. This agreement is between the Baton Rouge Area Convention and Visitors Bureau and SMG, **Resolution 43132**, dated March 10, 2004, changed the name of the Riverside Centroplex to the Baton Rouge River Center.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: These funds are collected by SMG and recorded on their books.

Comment: Revenues shown here are not recorded on City-Parish books and are presented for informational purposes only.

DISTRIBUTION OF PROCEEDS:

Not applicable.

PAYOR OF FEE:

Various event promoters, users of equipment, tenants of office space in the Centroplex, concessionnaires, and users of miscellaneous equipment pay fees to SMG.

COMPUTATION OF FEE:

Computation of proceeds varies by contract.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

Pursuant to payors' contracts with SMG.

In accordance with **Resolution 43027**, for calendar year 2005 the Baton Rouge Convention Center Rental Waiver agreement will be capped at \$20,000 due to the American Bowling Congress Convention.

In 1996, in an effort to maximize Centroplex (B.R. River Center) revenues and thereby significantly reduce the deficit incurred by that facility, a contract was executed with Spectacor Management Group (SMG). Under the current contract, SMG is paid an annual fixed fee and is entitled to an annual incentive fee of 25% of the operating revenues from all event activity (excluding hockey) over the established event revenue benchmark of one million dollars as long as there is no net operating loss for the fiscal year. Amounts collected by SMG are shown here for informational purposes only.

SOURCE OF REVENUE	2000	2001	2002	2003
Rentals - Arena	671,183	701,161	615,961	600,898
Rentals - Exhibit Hall	128,716	158,332	155,016	85,850
Rentals - Theatre	155,950	209,373	154,340	156,018
Rentals - Other	7,925	1,500	190	0
Rentals - Meeting Rooms	30,496	31,732	9,240	4,525
Commissions - Concessions	288,363	282,322	187,072	119,478
Service Income	138,421	(12,333)	(68,503)	143,056
Novelty Sales	36,449	57,093	59,091	18,082
Advertising, Parking, & Other	379,259	361,552	299,698	293,411
TOTAL	1,836,762	1,790,732	1,412,105	1,421,318

BATON ROUGE RIVER CENTER CAPITAL PROGRAM

REVENUE TYPE	FUND . . OBJECT
Taxes	451 . . 414000 . 1014140 451 . . 532504 . 1014325

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 47:301 (14) (a) 47:331-332.2 47:322.9 33:4574.1A(G) Act 1072, 1997 Legislature	Resolution 43132, 3/10/04

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: N/A

State: **L.R.S. 47:331** levies an additional tax of ninety-seven one hundredths of one percent (.97%) tax derived from the sale of services as defined by L.R.S. 47:301 (14) (a). **L.R.S. 47:332.2** creates the East Baton Rouge Parish Centroplex Fund and stipulates that an annual appropriation shall be made by the legislature based upon the avails of the tax imposed by L.R.S. 47:331 from the sale of services as defined by L.R.S. 47:301 (14) (a). Prior to the 1997 legislative session this tax was dedicated exclusively for capital improvements at the Centroplex. **Act 1072** of the 1997 Legislature amended L.R.S. 47:332.2 to include capital improvements for the Louisiana Arts and Science Center, Riverfront Promenade, and related projects in the Riverfront Development Plan in the City of Baton Rouge effective July 1, 1997. This fund is in effect from July 1, 1991, and will terminate on June 30, 2001. **L.R.S. 47:322.9** creates the East Baton Rouge Parish Enhancement Fund and stipulates that an annual appropriation shall be made by the legislature based upon the avails of the tax imposed by L.R.S. 47:322 from the sales of services as defined by L.R.S. 47:301 (14) (a) in the Parish of East Baton Rouge. **L.R.S. 33:4574.1-A(G)** authorizes the Baton Rouge Convention and Visitors Bureau to levy and collect an additional 1% tax on the occupancy of hotel rooms, motel rooms, and overnight camping facilities within East Baton Rouge Parish. The proceeds from this 1% tax is to be used for capital improvements and expansion of the Riverside Centroplex Arena and Exhibition Center. This tax becomes effective January 1, 1999.

Local: **Resolution 43132**, dated March 10, 2004, changed the name of the Riverside Centroplex to the Baton Rouge River Center.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Treasurer for the State of Louisiana (contact Jeriece Snowden at 342-0052). The occupancy tax is collected by every person owning, operating, managing, or controlling any hotel or motel and overnight camping facility.

Transmittal: Remitted to the Finance Department–Accounting Division approximately two months after the conclusion of each quarter. Occupancy tax revenue is submitted to the Finance Department–Revenue Division by the 20th of the month following the month of collection.

PAYOR OF FEE:

Any individual occupying a room, cottage, or cabin belonging to a hotel or motel.

DISTRIBUTION OF PROCEEDS:

Not applicable.

COMPUTATION OF FEE:

The state treasurer remits to the Baton Rouge River Center Capital Program the following:

- 1) The avails of the tax imposed by L.R.S. 47:331 and 47:322 paid within East Baton Rouge Parish;
- 2) Less an amount designated by the legislature "to pay all the obligations secured by the full faith and credit of the state which become due and payable within any fiscal year";
- 3) Limited to the appropriation designated by the legislature each fiscal year. Appropriations to date have been: in 1998-99, \$600,000 for the Centroplex (B.R. River Center) Fund and \$352,000 for the Enhancement Fund; each year from 1999-2000 through 2002-2003, \$825,000 for the Centroplex Fund (B.R. River Center) and \$625,000 for the Enhancement Fund. In 2003-2004 it is anticipated that the appropriations will also be \$825,000 and \$625,000.

The occupancy tax is **1% of the rent or fee charged for hotel or motel occupancy**. If the amount of tax due is not remitted by the owner on or before the 20th day of the month following the month for which the tax is due, the owner must also remit **interest on the unpaid amount at the rate of 1¼% per month or fractional part thereof**; and in addition there is also collected a **penalty equivalent to 5% per month or fraction thereof not to exceed 25% in the aggregate**. Both interest and penalties are computed from the first day of the month following the month for which the tax is due

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

Not applicable.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

OCCUPANCY TAX					ACCOUNT NUMBER 451..414000.1014140			
REVENUE TYPE	2000 AMOUNT	%	2001 AMOUNT	%	2002 AMOUNT	%	2003 AMOUNT	%
January	0	0.00%	0	0.00%	-49,497	0.00%	0	0.00%
February	0	0.00%	0	0.00%	49,497	0.00%	0	0.00%
March	49,394	7.13%	48,335	6.72%	0	0.00%	0	0.00%
April	57,213	15.38%	59,903	15.06%	0	0.00%	0	0.00%
May	68,964	25.33%	67,978	24.51%	0	0.00%	0	0.00%
June	60,746	34.10%	61,744	33.10%	0	0.00%	0	0.00%
July	53,665	41.84%	61,035	41.60%	0	0.00%	0	0.00%
August	57,676	50.16%	68,056	51.06%	0	0.00%	0	0.00%
September	59,345	58.73%	70,662	60.89%	0	0.00%	0	0.00%
October	56,045	66.81%	58,233	69.00%	0	0.00%	0	0.00%
November	58,730	75.29%	53,411	76.43%	0	0.00%	0	0.00%
December	170,634	99.91%	166,679	99.61%	0	0.00%	0	0.00%
TOTAL	692,412	99.91%	716,036	99.61%	0	0.00%	0	0.00%
Pen. & Int.	644	0.09%	2,775	0.39%	0	0.00%		
TOTAL TAXES	693,056	100.00%	718,811	100.00%	0	0.00%	0	0.00%

Beginning January 1, 2002, these funds were deposited into the General Fund to repay bonds used as part of the funding for the Centroplex (B.R. River Center) expansion. For actual revenues collected see acct. 001 . . 414000, Occupancy Tax.

THE BATON ROUGE RIVER CENTER CAPITAL PROGRAM					ACCOUNT NUMBER 451 . . 532504.1014325			
REVENUE TYPE	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
ENHANCEMENT FUND								
May	130,717	31.38%	170,042	30.80%	0	0.00%	198,232	35.26%
June	0	31.38%	0	30.80%	145,363	28.64%	326,397	93.31%
August	264,146	94.79%	337,702	91.97%	357,964	99.17%	0	93.31%
December	21,704	100.00%	44,332	100.00%	4,234	100.00%	37,598	100.00%
TOTAL	416,567	41.06%	552,076	43.08%	507,561	42.51%	562,227	43.20%
CENTROPLEX FUND								
May	126,796	21.20%	164,940	22.61%	0	0.00%	0	0.00%
June	0	21.20%	0	22.61%	141,002	20.54%	192,286	26.01%
August	256,222	64.04%	327,571	67.51%	347,224	71.14%	316,605	68.83%
November	77,567	77.01%	65,412	76.48%	44,827	77.67%	64,680	77.58%
December	137,485	100.00%	171,591	100.00%	153,280	100.00%	165,790	100.00%
TOTAL	598,070	58.94%	729,514	56.92%	686,333	57.49%	739,361	56.80%
TOTAL / % Change	1,014,637	-10.50%	1,281,590	26.31%	1,193,894	-6.84%	1,301,588	9.02%

	2000	2001	2002	2003
Revenue Recognized for Operations	0	4,368	15,662	3,565
Capital Acquired	114,238	11,482	151,088	46,416
Debt Service Payments	200,621	749,130	762,335	805,139
Capital Commitments:				
LASM Planetarium	461,000	0	0	0
Centroplex Expansion	0	0	2,098,920	0
Capital Outlay (Available Balance)	(114,238)	(15,850)	83,250	(49,981)
Change in Capital Reserve	353,016	532,460	(1,917,361)	496,449
Total Revenue Received from State	1,014,637	1,281,590	1,193,894	1,301,588
Occupancy Taxes	693,056	718,811	0	0
Interest on Reserve	194,385	158,541	72,825	38,245
Accumulated Capital Reserve	2,447,575	3,857,387	2,012,851	2,547,545

NOTES: For explanation of debt service expenditures, see section for Acct. 001 . . 432504, Louisiana Department of the Treasury — Planetarium.

REVENUE SUMMARY - BATON ROUGE RIVER CENTER						FUNDS 450, 451	
REVENUE TYPE	2000		2001		2002		2003
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT
OPERATING REVENUES (SMG):							
Arena	671,183	16.09%	701,161	15.42%	615,961	18.81%	600,898
Exhibit Hall	128,716	3.09%	158,332	3.48%	155,016	4.73%	85,850
Theatre	155,950	3.74%	209,373	4.60%	154,340	4.71%	156,018
Other	7,925	0.19%	1,500	0.03%	190	0.01%	0
Meeting Rooms	30,496	0.73%	31,732	0.70%	9,240	0.28%	4,525
Concessions	288,363	6.91%	282,322	6.21%	187,072	5.71%	119,478
Service Income	138,421	3.32%	(12,333)	-0.27%	(68,503)	-2.09%	143,056
Novelty Sales	36,449	0.87%	57,093	1.26%	59,091	1.80%	18,082
Advertising, Parking, & Other	379,259	9.09%	361,552	7.95%	299,698	9.15%	293,411
TOTAL OPERATING REVENUES	1,836,762	44.04%	1,790,732	39.38%	1,412,105	43.13%	1,421,318
NON-OPERATING REVENUES:							
Interest	214,229	5.14%	167,187	3.68%	72,109	2.20%	36,863
Occupancy Taxes	693,056	16.62%	718,811	15.81%	0	0.00%	0
Capital Program	1,014,637	24.33%	1,281,590	28.18%	1,193,894	36.47%	1,301,588
TOTAL NON-OPERATING REVENUES	1,921,922	46.08%	2,167,588	47.66%	1,266,003	38.67%	1,338,451
OTHER FINANCING SOURCES:							
Gain (Loss)/Sale of Fixed Assets	0	0.00%	(40,636)	-0.89%	940	0.03%	5,788
Operating Transfer In:							
General Fund	411,930	9.88%	629,874	13.85%	595,000	18.17%	700,000
TOTAL OTHER FINANCING SOURCES	411,930	9.88%	589,238	12.96%	595,940	18.20%	705,788
TOTAL REVENUES AND							
OTHER FINANCING SOURCES	4,170,614	100.00%	4,547,558	100.00%	3,274,048	100.00%	3,465,556
% Change		3.33%		9.04%		-28.00%	

SOLID WASTE DISPOSAL FACILITY FUND

LANDFILL TIPPING FEES

REVENUE TYPE	FUND . . OBJECT
Charges for Services	461 . . 443400

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Resolution 42587, 6/11/03 38083, 08/27/97 30702, 11/28/90 30355, 8/22/90 27013, 1/27/88 26627, 9/23/87 21946, 1/25/84 20552, 4/27/83 City 9961, 5/28/80 City 9960, 5/28/80 City 4642, 1/9/74 City 4484, 9/12/73

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: N/A

State: N/A

Local: **City Resolution 4484** of September 12, 1973, establishes a fee schedule for dumping at the sanitary landfill site with a basic fee of \$2 per ton. **City Resolution 4642** of January 9, 1974, establishes a special fee for dumping at the sanitary landfill site at Devil's Swamp when the weight scales are inoperable. **City Resolutions 9961** and **9960** of May 28, 1980, increase the basic fee to \$4 per ton and provide fees for inoperable weight scales respectively. **Resolution 20552** of April 27, 1983, increases the fee to \$12 per ton. **Resolution 21946** of January 25, 1984, increases fees when weight scales are inoperable. **Resolution 26627** of September 23, 1987, increases the basic fee to \$15 per ton, with Baker and Zachary paying \$7 per ton. **Resolution 27013** of January 27, 1988, adjusts the fee schedule when weight scales are inoperable. **Resolution 30355** of August 22, 1990, raises all dumping fees effective 9/1/90 through 12/31/90 to \$20 per ton except for the Cities of Baton Rouge, Baker, and Zachary, whose fees are set at \$15, \$12, and \$12 respectively. **Resolution 30702** of November 28, 1990, effective January 1, 1991, raises the dumping fees to \$20 for all entities except Public Works General Fund divisions, Animal Control Center, BREC, the Housing Authority, and private citizens. **Resolution 38083** of August 27, 1997, raises the dumping fees to \$25 per ton for out-of-parish users and adjusts the fee schedule when weight scales are inoperable, effective January 1, 1998. **Resolution 42587** of June 11, 2003, repeals all ordinances adopted since 1987 and amends the fee schedule for dumping at the sanitary landfill to increase the rate for out-of-parish users from \$25 per ton to \$55 per ton; restate the fee schedule when weight scales are inoperable; and imposes a penalty for misrepresenting garbage origination as EBR Parish.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Department of Public Works personnel collect the fees from each vehicle prior to its use of the landfill. Regular users of the landfill can establish an account and be billed monthly.

Transmittal: Amounts collected at the landfill site are deposited into the bank, and the deposit receipt is then forwarded to the Finance Department–Revenue Division.

DISTRIBUTION OF PROCEEDS:

None.

PAYOR OF FEE:

The fees for dumping at the sanitary landfill site are applicable to licensed or franchised refuse contractors, commercial collectors for hire, the City of Baker, City of Zachary, East Baton Rouge Parish School Board, Louisiana State University, Southern University, State of Louisiana, and any other persons or political subdivisions, except that it does not apply to departments of the City of Baton Rouge and Parish of East Baton Rouge, the Baton Rouge Recreation and Park Commission, the East Baton Rouge Housing Authority, private citizens of the Parish of East Baton Rouge who are not engaged in hauling for hire, or others so designated by the Director of Public Works.

COMPUTATION OF FEE:

The following fee schedule for dumping at the sanitary landfill site is effective August 1, 2003 (previous fee schedules are on file in the Budgeting Division):

Minimum fee shall be for 1000 lbs.

Out-of-parish garbage (residential and commercial)	\$ 2.75/100 lbs.
EBR Parish sewerage sludge	\$ 1.00/100 lbs.
EBR Parish (commercial garbage)	\$ 1.00/100 lbs.
Tires (or \$6.00/tire surcharge for each undeclared tire)	\$ 3.00/100 lbs.
EBR Parish garbage (residential, apartments and government agencies under current contract with City-Parish)	\$ 1.00/100 lbs.
City of Baker	\$ 1.00/100 lbs.
City of Zachary	\$ 1.00/100 lbs.

A penalty of \$25 per 100 pounds of "out of parish" garbage is assessed against any individual or entity that falsely represents the origination of such garbage to be EBR Parish.

Whenever the weight scales are inoperable, the following fee schedule for dumping applies:

Automobile/Compact Pickup Truck	\$10.00
Full size Pickup Truck/Van	15.00
Trailer - Single Axle	15.00
Trailer - Tandem Axle	30.00
Dump/Stake Body Truck Single Rear Axle up to 11' length	115.00
Dump/Stake Body Truck Tandem Axle 12' - 15' length	244.00
Dump/Stake Body Tractor Trailer Truck - Over 16' length	359.00
Packer Body Truck	184.00
Roll - Offs	104.00

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

None.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

LANDFILL TIPPING FEES (CITY)					ACCOUNT NUMBER 461 . . 443400			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	728,727	7.99%	799,624	8.32%	763,765	7.73%	801,888	8.45%
February	724,301	15.93%	731,318	15.93%	38,150	8.11%	749,145	16.34%
March	832,655	25.05%	880,971	25.10%	1,446,242	22.75%	871,334	25.52%
April	722,005	32.96%	829,532	33.74%	924,003	32.10%	923,127	35.24%
May	810,139	41.84%	867,159	42.76%	42,431	32.53%	909,438	44.82%
June	761,232	50.19%	45,930	43.24%	851,196	41.14%	836,778	53.63%
July	63,279	50.88%	1,647,301	60.39%	775,064	48.98%	894,739	63.06%
August	1,517,741	67.51%	19,790	60.59%	901,533	58.10%	54,863	63.64%
September	44,142	68.00%	817,050	69.10%	865,932	66.87%	677,694	70.78%
October	740,134	76.11%	742,866	76.83%	779,158	74.75%	699,562	78.14%
November	1,418,950	91.66%	807,810	85.24%	1,656,729	91.51%	694,321	85.46%
December	760,751	100.00%	1,418,439	100.00%	838,610	100.00%	1,380,450	100.00%
TOTAL/% Chg	9,124,056	3.95%	9,607,790	5.30%	9,882,813	2.86%	9,493,339	-3.94%

NOTES: A substantial proportion of landfill fees are not collected in the month in which the dumping occurs. Throughout January of the following year fees associated with December dumping are accrued back to the appropriate month and year. Reversals of these accruals in January may cause what appears to be a negative collection in that month.

SUMMARY OF REVENUES				FUND 461				
REVENUE TYPE	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
OPERATING REVENUES:								
Charges For Services:								
Dumping Fees	9,124,056	92.12%	9,607,790	91.52%	9,882,813	92.84%	9,493,339	86.95%
Miscellaneous Revenues:								
Recycling Proceeds	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Donations-Recycling Awareness	32,781	0.33%	42,659	0.41%	10,095	0.09%	6,758	0.06%
Total Miscellaneous Revenues	32,781	0.33%	42,659	0.41%	10,095	0.09%	6,758	0.06%
TOTAL OPERATING REVENUES	9,156,837	92.45%	9,650,449	91.93%	9,892,908	92.94%	9,500,097	87.01%
NON-OPERATING REVENUES								
Interest Earnings	744,974	7.52%	602,395	5.74%	299,114	2.81%	191,480	1.75%
Operating Grants	0	0.00%	0	0.00%	0	0.00%		0.00%
TOTAL NON-OPERATING REVENUES	744,974	7.52%	602,395	5.74%	299,114	2.81%	191,480	1.75%
OTHER FINANCING SOURCES:								
Gain (Loss)/Sale of Fixed Assets	2,383	0.02%	(21,178)	-0.20%	0	0.00%	0	0.00%
Transfer from 1997 Bonds Fund	0	0.00%	266,010	2.53%	452,471	4.25%	41,023	0.38%
Transfer from 1998A Bond Fund	0	0.00%	0	0.00%	0	0.00%	1,185,587	N/A
TOTAL REVENUES AND								
OTHER FINANCING SOURCES	9,904,194	100.00%	10,497,676	100.00%	10,644,493	100.00%	10,918,186	89.14%

NOTE: Effective December 31, 2003, the City-Parish entered into a contractual agreement with Renovar Energy Corp. to allow that company to collect and sell landfill gases. In exchange, Renovar will make annual royalty payments to the City-Parish based on a percentage of its gross revenue from this operation.

GREATER BATON ROUGE AIRPORT DISTRICT

LANDING FEES—SCHEDULED AIRLINES LANDING FEES—CHARTERED AIRCRAFT

REVENUE TYPE	FUND . . OBJECT	
Charges for Services	481 . . 442101	Scheduled
	481 . . 442102	Chartered

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Act 151 of the 1969 Louisiana Legislature	Airline-Airport Use and Lease Agreement, Section 4.04(c)

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: N/A

State: Act 151 of the 1969 Louisiana Legislature authorized a procedure for the creation of an Airport District providing for its governing authority, territorial limits, powers; right to issue bonds, incur debt, and levy special taxes when authorized by special election.

Local: Section 4.04(c) of the Airline-Airport Use and Lease Agreement states: "Carrier shall pay a monthly fee for each Revenue Landing of Aircraft at the Airport."

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Airport collects and deposits proceeds in a designated bank (contact Ed Polozola at 355-0333).

DISTRIBUTION OF PROCEEDS:

Not applicable.

PAYOR OF FEE:

Any airline with scheduled arrival and departure times established by prearranged agreement pays this fee. There are currently four: Delta Air Lines, American Airlines, Northwest Airlines, and Continental Airlines. These payors are termed signatory airlines and are subject to the terms of the Airline-Airport Use and Lease Agreement. Airlines or aircraft with non-scheduled arrival and departure times, including any chartered aircraft landing at the Greater Baton Rouge Airport, are termed non-signatory. Currently Northwest Airlink falls into this category.

COMPUTATION OF FEE:

The formulas used for computing the landing fees are outlined in the Airline-Airport Use and Lease Agreement, which can be found on file in the Budgeting Division.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

The airlines are given a credit based on a surplus of operating funds generated by the Airport in any fiscal year (see Airline-Airport Agreement). The credit is applied first to the Airline Landing Fees and is subject to a maximum of 25% of the landing fees. Amounts in excess of the credit to Landing Fees are credited to Airline (Terminal) Rentals.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

LANDING FEES - SCHEDULED AIRLINES					ACCOUNT NUMBER 481 . . 442101			
MONTH	2000 AMOUNT	%	2001 AMOUNT	%	2002 AMOUNT	%	2003 AMOUNT	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	74,662	8.05%	79,003	9.84%	62,645	6.87%	65,373	9.69%
March	72,052	15.81%	71,776	18.77%	71,895	14.76%	55,410	17.91%
April	49,000	21.10%	78,529	28.55%	78,595	23.37%	62,482	27.17%
May	100,740	31.96%	73,529	37.71%	77,075	31.83%	56,802	35.59%
June	79,955	40.57%	73,567	46.87%	75,843	40.15%	61,740	44.74%
July	81,516	49.36%	70,479	55.64%	76,694	48.56%	53,274	52.64%
August	80,399	58.03%	46,454	61.43%	78,693	57.19%	51,564	60.28%
September	81,633	66.83%	0	61.43%	74,064	65.31%	51,677	67.95%
October	71,609	74.55%	116,733	75.96%	76,822	73.74%	51,947	75.65%
November	82,856	83.48%	45,629	81.64%	83,662	82.91%	53,539	83.58%
December	153,289	100.00%	147,412	100.00%	155,821	100.00%	110,733	100.00%
TOTAL/% Chg	927,711	-0.16%	803,111	-13.43%	911,809	13.53%	674,541	-26.02%

NOTES: The reduction in 2003 Scheduled Airlines is due to the fact that the signatory airlines did not land as much weight as they had projected.

LANDING FEES - CHARTERED AIRCRAFT					ACCOUNT NUMBER 481 . . 442102			
MONTH	2000 AMOUNT	%	2001 AMOUNT	%	2002 AMOUNT	%	2003 AMOUNT	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	1,494	9.96%	7,617	12.99%	682	8.79%	9,112	22.11%
March	1,768	21.75%	7,576	25.90%	2,192	37.06%	8,760	43.37%
April	2,266	36.85%	7,440	38.59%	268	40.51%	17,755	86.46%
May	190	38.12%	6,970	50.47%	0	40.51%	(154)	86.09%
June	49	38.44%	7,171	62.70%	72	41.44%	0	86.09%
July	385	41.01%	6,357	73.54%	294	45.23%	0	86.09%
August	246	42.65%	7,109	85.66%	0	45.23%	0	86.09%
September	0	42.65%	0	85.66%	395	50.32%	0	86.09%
October	1,017	49.43%	10,028	102.76%	713	59.52%	3,400	94.34%
November	905	55.46%	6,976	114.65%	2,367	90.03%	967	96.68%
December	6,681	100.00%	(8,593)	100.00%	773	100.00%	1,366	100.00%
TOTAL/% Chg	15,001	-87.40%	58,651	290.98%	7,756	-86.78%	41,206	431.28%

NOTES: The increase in 2001 can be attributed to the addition of USAir and Northwest Airlink.

The reduction in 2002 resulted from reclassifying US Airways and Northwest Airlink from Chartered Aircraft to Scheduled Airlines.

The increase in 2003 Chartered Aircraft can be attributed to the correct posting of chartered flights during the year, and additional flights for athletic events and the Mardi Gras Holiday.

GREATER BATON ROUGE AIRPORT DISTRICT

FEES—AVIATION FUEL, OIL COMMISSIONS

REVENUE TYPE	FUND . . OBJECT
Charges for Services	481 . . 442105

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Act 151 of the 1969 Louisiana Legislature	N/A

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: N/A

State: Act 151 of the 1969 Louisiana Legislature authorized a procedure for the creation of an Airport District providing for its governing authority, territorial limits, powers, right to issue bonds, incur debt, and levy special taxes when authorized by special election.

Local: N/A

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Airport collects and deposits proceeds in a designated bank, which then remits copies of pay-in vouchers to the Finance Department (contact Ed Polozola at 355-0333).

DISTRIBUTION OF PROCEEDS:

Not applicable.

PAYOR OF FEE:

These revenues are currently being collected from the following fixed-base operators: (1) Louisiana Aircraft, (2) Executive Aviation, (3) Capital City Air Service (formerly Earth Resources), (4) Head & Engquist, and (5) PAI-Aero.

COMPUTATION OF FEE:

Proceeds are computed as follows:

Total gallons air, fuel, & oil sold	XX
Less: exempt gallons air, fuel, & oil sold*	<u>XX</u>
Net gallons air, fuel, & oil	XX
Commission rate, 8 cents per gallon	<u>.08</u>
Fees-air, fuel, & oil commission	<u>XX</u>

*Sales to the state, signatory airlines, the military, and the federal government are exempted from computation.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

Not applicable.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

FEES - AVIATION FUEL, OIL COMMISSIONS					ACCOUNT NUMBER 481 . . 442105			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	0	0.00%	2,899	1.56%	645	0.42%
February	1,361	1.01%	10,472	8.70%	4,077	3.74%	2,669	2.16%
March	11,655	9.68%	5,793	13.51%	34,650	22.33%	13,362	10.85%
April	12,913	19.29%	2,799	15.83%	2,666	23.76%	15,010	20.62%
May	13,115	29.05%	10,487	24.54%	20,244	34.62%	3,491	22.89%
June	9,963	36.46%	23,411	43.98%	12,915	41.55%	24,445	38.79%
July	20,826	51.95%	3,509	46.89%	640	41.90%	15,158	48.66%
August	1,932	53.39%	22,855	65.87%	12,881	48.81%	4,423	51.53%
September	7,802	59.19%	2,786	68.18%	12,370	55.44%	10,406	58.31%
October	14,178	69.74%	10,568	76.96%	25,848	69.31%	19,912	71.26%
November	3,345	72.23%	1,302	78.04%	18,213	79.08%	1,192	72.04%
December	37,327	100.00%	26,444	100.00%	38,990	100.00%	42,976	100.00%
TOTAL/% Chg	134,417	-7.24%	120,426	-10.41%	186,393	54.78%	153,689	-17.55%

NOTE: The decrease in 2001 is due to the terrorist attacks of September 11, 2001. In 2002, general aviation planes began to travel once again, and the Super Bowl and Mardi Gras generated additional traffic.

The decrease in 2003 is due to the fact that Capital City Air discontinued the sale of fuel.

GREATER BATON ROUGE AIRPORT DISTRICT

RENTAL OF HANGARS RENTAL OF CARGO BUILDING

REVENUE TYPE	FUND . . OBJECT
Charges for Services	481 . . 442201 Hangars 481 . . 442202 Buildings

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Act 151 of the 1969 Louisiana Legislature	Lease Agreements between Tenants and Airport

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: N/A

State: Act 151 of the 1969 Louisiana Legislature authorized a procedure for the creation of an Airport District providing for its governing authority, territorial limits, powers, and rights to issue bonds, incur debt, and levy special taxes when authorized by special election.

Local: Lease agreements between tenants and Airport.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Airport collects and deposits proceeds in a designated bank, which then remits copies of pay-in vouchers to the Finance Department (contact Ed Polozola at 355-0333).

DISTRIBUTION OF PROCEEDS:

Not applicable.

PAYOR OF FEE:

Any tenant of hangar or cargo buildings pays this fee. Lease agreements for current tenants are on file at the Airport.

COMPUTATION OF FEE:

Proceeds are computed based on the appraisal value of leased land per square foot.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

Not applicable.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

RENTAL OF HANGARS					ACCOUNT NUMBER 481 . . 442201			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	2,792	5.89%	2,792	3.12%	15,775	13.64%	36,775	31.80%
February	16,667	41.07%	2,792	6.25%	7,887	20.46%	0	31.80%
March	0	41.07%	2,792	9.37%	7,887	27.28%	7,887	38.62%
April	8,375	58.75%	2,791	12.50%	7,887	34.10%	7,887	45.44%
May	2,792	64.65%	5,583	18.75%	0	34.10%	7,887	52.26%
June	0	64.65%	0	18.75%	7,888	40.92%	7,888	59.08%
July	2,792	70.54%	42,158	65.93%	7,887	47.74%	7,887	65.90%
August	2,791	76.43%	8,351	75.28%	7,887	54.56%	7,887	72.72%
September	2,792	82.32%	8,351	84.63%	7,887	61.38%	7,887	79.54%
October	2,791	88.22%	16,702	103.32%	7,887	68.20%	7,887	86.36%
November	2,792	94.11%	8,351	112.67%	7,888	75.02%	7,888	93.18%
December	2,791	100.00%	(11,317)	100.00%	28,887	100.00%	7,887	100.00%
TOTAL/% Chg	47,375	0.00%	89,346	88.59%	115,647	29.44%	115,647	0.00%

RENTAL OF CARGO BUILDINGS					ACCOUNT NUMBER 481 . . 442202			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	2,846	7.01%	3,307	7.80%	6,343	13.69%	9,067	24.79%
February	2,846	14.02%	3,307	15.61%	2,436	18.95%	0	24.79%
March	30,055	88.03%	3,307	23.41%	2,436	24.20%	4,533	37.18%
April	6,615	104.31%	3,308	31.21%	2,436	29.46%	3,485	46.71%
May	3,307	112.46%	6,615	46.82%	0	29.46%	2,436	53.37%
June	0	112.46%	0	46.82%	6,112	42.65%	2,436	60.03%
July	3,307	120.60%	3,307	54.63%	3,907	51.08%	2,436	66.69%
August	3,308	128.75%	3,308	62.43%	4,533	60.87%	2,436	73.36%
September	3,307	136.89%	3,307	70.23%	4,533	70.65%	2,436	80.02%
October	3,307	145.03%	7,214	87.26%	4,533	80.43%	2,436	86.68%
November	3,308	153.18%	3,906	96.47%	4,533	90.21%	2,436	93.34%
December	(21,596)	100.00%	1,495	100.00%	4,534	100.00%	2,437	100.00%
TOTAL/% Chg	40,610	0.00%	42,381	4.36%	46,336	9.33%	36,574	-21.07%

NOTE: During 2001 Louisiana Aircraft moved from an old hangar to a new one, which resulted in increased rent paid. The negative amount posted in December of that year represents correction of a prior error. In 2002, ASA was added as a tenant.

The decrease in 2003 revenues is the result of ASA moving out of the Cargo Building into their new facility.

GREATER BATON ROUGE AIRPORT DISTRICT
RENTALS—AIRLINES

REVENUE TYPE	FUND . . OBJECT
Charges for Services	481 . . 442301

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Act 151 of the 1969 Louisiana Legislature	Airline-Airport Use and Lease Agreements §4.04(a)

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: N/A

State: Act 151 of the 1969 Louisiana Legislature authorized a procedure for the creation of an Airport District providing for its governing authority, territorial limits, powers, right to issue bonds, incur debt, and levy special taxes when authorized by special election.

Local: Section 4.04(a) of each Airline-Airport Use and Lease Agreement states that "Carrier shall pay, in advance, on or before the 10th day of each month, in equal monthly installments, annual Terminal rent for its Exclusive Area and Joint Use Area."

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Airport collects and deposits proceeds in a designated bank (contact Ed Polozola at 355-0333).

DISTRIBUTION OF PROCEEDS:

Not applicable.

PAYOR OF FEE:

Signatory airlines pay this fee pursuant to their Use and Lease Agreements with the Airport; copies of those agreements are on file at the Airport. As of March 2001, the signatory airlines are Delta Air Lines, American Airlines, Northwest Airlines, and Continental Airlines. The non-signatory airline presently paying this fee is Northwest Airlink.

COMPUTATION OF FEE:

The formula for computing this fee is outlined in the Airline-Airport Use and Lease Agreement, which can be found on file in the Budgeting Division.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

The Airlines are given a credit based on a surplus of operating funds generated by the Airport in any fiscal year (see Airline-Airport Agreement). The credit is applied first to the Airline Landing Fees and is subject to a maximum of 25% of the Landing Fees. Amounts in excess of the credit to Landing Fees are credited to Airline (Terminal) Rentals.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

AIRLINE RENTALS					ACCOUNT NUMBER 481 . . 442301			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	106,498	7.76%	120,007	6.74%	362,258	18.59%	384,788	17.60%
February	106,498	15.53%	120,007	13.49%	181,129	27.88%	0	17.60%
March	106,498	23.29%	120,007	20.23%	(101,074)	22.69%	192,394	26.40%
April	249,066	41.45%	120,007	26.97%	191,052	32.49%	208,963	35.95%
May	113,542	49.72%	225,439	39.64%	0	32.49%	179,089	44.14%
June	0	49.72%	0	39.64%	153,747	40.38%	174,477	52.12%
July	113,825	58.02%	117,824	46.26%	153,654	48.27%	174,478	60.10%
August	113,825	66.32%	117,824	52.88%	319,605	64.66%	174,477	68.08%
September	113,825	74.61%	187,707	63.43%	168,342	73.30%	174,478	76.06%
October	113,825	82.91%	251,970	77.59%	173,522	82.20%	174,477	84.04%
November	113,825	91.21%	125,534	84.64%	173,445	91.10%	174,478	92.02%
December	120,599	100.00%	273,288	100.00%	173,445	100.00%	174,477	100.00%
TOTAL/% Chg	1,371,826	2.44%	1,779,614	29.73%	1,949,125	9.53%	2,186,576	12.18%

**GREATER BATON ROUGE AIRPORT DISTRICT
RENTALS—RESTAURANT**

REVENUE TYPE	FUND . . OBJECT
Charges for Services	481 . . 442302

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
None	Act 151 of the 1969 Louisiana Legislature	Lease Agreement between Creative Host Serv., and Airport

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: None

State: Act 151 of the 1969 Louisiana Legislature authorized a procedure for the creation of an Airport District providing for its governing authority, territorial limits, powers, and right to issue bonds, incur debt, and levy special taxes when authorized by special election.

Local: The Airport entered into a lease agreement with Creative Host Services, effective June 1, 1999, to lease space in the terminal building for the purpose of operating a food and beverage concession. This contract runs through May 31, 2004, with two five-year renewal options. As of March 24, 2004 the operator's name has changed from Creative Host Services to Compass Group USA Investments, LLP.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Airport collects and deposits proceeds in a designated bank (contact Ed Polozola at 355-0333).

DISTRIBUTION OF PROCEEDS:

Not applicable.

PAYOR OF FEE:

The operator of the food and beverage concession at the Airport pays this fee. The current operator changed its name as of March 24, 2004, from Creative Host to the Compass Group USA Investments, LLP.

COMPUTATION OF FEE:

Fee and Charges: The following fees and charges are applicable during the term of the current lease agreement, which began November 17, 2000. Until that date modified rates were in effect because of construction in the terminal.

A. Fixed Percentage Payment:

- (1) Years 1-10:
 - 16.0% Food, beverage, seafood, vending machines, gaming devices, and all associated items;
 - 11.5% In-flight catering and associated items;
 - 20.0% Alcohol and associated items.
- (2) Years 11-15: To be negotiated at that time.

These rates apply to all sales from the leased areas.

B. Minimum Annual Guarantee:

Year	1	160,000
	2	162,000
	3	165,000
	4	167,000
	5	170,000
	6	173,000
	7-10	175,000

The minimum annual guarantee is prorated and paid monthly in advance on or before the 1st day of each and every month. A Statement of Gross Sales for the preceding month is due to the Airport on the 15th of the month. This statement is signed by an authorized officer of the concessionaire, who certifies the accuracy of such gross sales, in a format and detail satisfactory to the Airport. If the percentage payment due for the month is greater than the pro-rata share of the minimum annual guarantee, the concessionaire remits the difference to the Airport with the Statement of Gross Sales.

- C. Minimum (Capital) Investment: The minimum investment to be provided by the concessionaire in an area that includes only improvements that will remain the property of the Airport at the expiration of the Agreement is to be no less than \$650,000.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

Not applicable.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

RENTALS - RESTAURANT					ACCOUNT NUMBER 481 . . 442302			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	0	0.00%	0	0.00%	22,307	13.96%
February	8,279	7.18%	0	0.00%	73,758	37.54%	0	13.96%
March	8,730	14.75%	21,098	16.14%	13,500	44.41%	13,750	22.56%
April	10,655	23.99%	11,071	24.61%	13,500	51.28%	13,750	31.17%
May	9,053	31.85%	9,823	32.13%	0	51.28%	13,750	39.77%
June	9,680	40.24%	11,461	40.90%	13,500	58.15%	13,750	48.38%
July	9,223	48.24%	10,964	49.29%	14,569	65.56%	13,750	56.98%
August	8,959	56.01%	9,621	56.65%	13,500	72.43%	13,750	65.58%
September	9,013	63.83%	0	56.65%	13,500	79.30%	13,750	74.19%
October	9,906	72.42%	16,662	69.40%	13,500	86.17%	13,750	82.79%
November	11,313	82.23%	13,333	79.60%	13,667	93.13%	13,750	91.40%
December	20,483	100.00%	26,666	100.00%	13,500	100.00%	13,750	100.00%
TOTAL/% Chg	115,294	-23.47%	130,699	13.36%	196,494	50.34%	159,807	-18.67%

NOTE: The decline in the 2000 revenue was due to the restaurant's having to close most of its downstairs operation due to construction at the Airport. In 2002 it began to pay the minimum guarantee, since construction in their area had been completed.

Part of the rent due in 2001 was not paid until February of 2002, resulting in an overstatement of revenues in 2002. This is the reason for the apparent decrease in 2003 revenues.

**GREATER BATON ROUGE AIRPORT DISTRICT
RENTALS—OFFICE TENANTS**

REVENUE TYPE	FUND . . OBJECT
Charges for Services	481 . . 442303

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Act 151 of the 1969 Louisiana Legislature	Lease Agreements with Tenants

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: N/A

State: Act 151 of the 1969 Louisiana Legislature authorized a procedure for the creation of an Airport District providing for its governing authority, territorial limits, powers, and right to issue bonds, incur debt, and levy special taxes when authorized by special election.

Local: The Airport enters into a lease agreement with each office tenant.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Airport collects and deposits proceeds in a designated bank (contact Ed Polozola at 355-0333).

DISTRIBUTION OF PROCEEDS:

Not applicable.

PAYOR OF FEE:

Tenants of office space in the terminal building area pay a rental fee. As of December 31, 2003, tenants included Avis, Hertz, Acadian, and Budget car-rental agencies. Thrifty and Enterprise car-rental companies were added effective March 1, 2004. Copies of the lease agreements are on file at the Airport.

COMPUTATION OF FEE:

Proceeds are computed using the per-square-foot appraisal value of the lease area. Copies of the lease agreements are on file at the Airport.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

Not applicable.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

RENTALS - OFFICE TENANTS					ACCOUNT NUMBER 481 . . 442303			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	4,657	16.45%	1,091	82.22%	277	1.23%	6,147	16.66%
February	4,657	32.90%	1,091	164.43%	138	1.84%	0	16.66%
March	2,045	40.13%	1,090	246.57%	138	2.45%	3,074	25.00%
April	9,315	73.03%	1,090	328.71%	138	3.06%	3,074	33.33%
May	1,091	76.88%	2,181	493.07%	0	3.06%	3,074	41.67%
June	0	76.88%	0	493.07%	492	5.24%	3,074	50.00%
July	1,091	80.74%	1,091	575.28%	1,344	11.19%	3,074	58.33%
August	1,091	84.59%	1,091	657.50%	1,223	16.60%	3,074	66.67%
September	1,091	88.45%	1,710	786.36%	2,818	29.08%	3,074	75.00%
October	1,090	92.30%	2,181	950.72%	8,889	68.43%	3,074	83.33%
November	1,091	96.15%	1,091	1032.93%	3,566	84.2%	3,074	91.67%
December	1,090	100.00%	(12,380)	100.00%	3,566	100.00%	3,074	100.00%
TOTAL/% Chg	28,309	247.36%	1,327	-95.31%	22,589	1602.26%	36,887	63.30%

NOTE: The decrease in 2001 is due to the airlines' consolidation of their offices into one area and to a large credit recorded for previous overpayments.

In 2002 the rental car agencies moved into new and larger offices in a new building, resulting in an increase in rental payments.

The increase in 2003 revenues is the result of the car agencies' paying a full year of rent in their new facilities.

**GREATER BATON ROUGE AIRPORT DISTRICT
RENTALS—OTHERS**

REVENUE TYPE	FUND . . OBJECT
Charges for Services	481 . . 442304

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Act 151 of the 1969 Louisiana Legislature	Lease Agreements with Tenants

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: N/A

State: Act 151 of the 1969 Louisiana Legislature authorized a procedure for the creation of an Airport District providing for its governing authority, territorial limits, powers, right to issue bonds, incur debt, and levy special taxes when authorized by special election.

Local: The Airport enters into a lease agreement with each tenant.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Airport collects and deposits proceeds in a designated bank (contact Ed Polozola at 355-0333).

DISTRIBUTION OF PROCEEDS:

Not applicable.

PAYOR OF FEE:

Any tenant of Airport space that is not considered office space pays this rental fee. Current tenants include Federal Express; Mac's Shoeshine Stand; Travelex; the Transportation Safety Administration (TSA); and ATM Worldwide. Copies of the leases are on file at the Airport.

COMPUTATION OF FEE:

Proceeds are computed using the per-square-foot appraisal value of leased space.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

Not applicable.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

RENTALS - OTHERS					ACCOUNT NUMBER 481 . . 442304			
MONTH	2000 AMOUNT	%	2001 AMOUNT	%	2002 AMOUNT	%	2003 AMOUNT	%
January	300	0.78%	4,105	7.98%	8,211	14.86%	8,969	11.97%
February	619	2.40%	4,210	16.17%	4,133	22.33%	0	11.97%
March	717	4.27%	4,212	24.36%	3,955	29.49%	6,063	20.05%
April	5,133	17.67%	4,106	32.34%	4,478	37.59%	16,807	42.48%
May	4,597	29.67%	8,211	48.31%	(1)	37.59%	7,101	51.95%
June	769	31.67%	0	48.31%	4,104	45.01%	5,391	59.14%
July	4,697	43.93%	4,383	56.84%	4,379	52.94%	5,326	66.25%
August	4,622	56.00%	5,452	67.44%	6,014	63.82%	5,321	73.35%
September	4,431	67.56%	4,306	75.81%	4,526	72.01%	5,065	80.11%
October	4,443	79.16%	8,211	91.78%	4,484	80.12%	5,097	86.91%
November	4,687	91.39%	4,199	99.94%	4,626	88.49%	5,112	93.73%
December	3,299	100.00%	29	100.00%	6,363	100.00%	4,703	100.00%
TOTAL/% Chg	38,314	-74.46%	51,424	34.22%	55,272	7.48%	74,955	35.61%

NOTE: Revenues increased in 2003 because TSA began renting additional space in the terminal.

**GREATER BATON ROUGE AIRPORT DISTRICT
COMMISSIONS—CAR RENTAL AGENCIES**

REVENUE TYPE	FUND . . OBJECT
Charges for Services	481 . .442311

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Act 151 of the 1969 Louisiana Legislature	Agreements between Agencies and Airport

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: N/A

State: Act 151 of the 1969 Louisiana Legislature authorized a procedure for the creation of an Airport District providing for its governing authority, territorial limits, powers, and right to issue bonds, incur debt, and levy special taxes when authorized by special election.

Local: An agreement is executed between the Airport and each agency.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Airport collects and deposits proceeds in a designated bank (contact Ed Polozola at 355-0333).

DISTRIBUTION OF PROCEEDS:

Not applicable.

PAYOR OF FEE:

On-site car rental agencies pay these commissions. Current agencies include Hertz, Avis, Budget, Thrifty, Enterprise, and Acadian. Copies of the agreements are on file at the Airport.

COMPUTATION OF FEE:

Proceeds are computed as 10% of gross revenues, established by agreements between car rental agencies and Airport.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

Not applicable.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

COMMISSIONS - CAR RENTAL AGENCIES					ACCOUNT NUMBER 481 . . 442311			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	49,250	3.70%	84,008	6.80%	174,233	12.95%	177,560	14.23%
February	42,191	6.87%	94,157	14.42%	100,517	20.42%	12,798	15.26%
March	92,796	13.84%	99,013	22.44%	107,770	28.43%	105,454	23.71%
April	206,538	29.36%	108,561	31.23%	104,533	36.20%	114,356	32.88%
May	216,467	45.62%	191,676	46.74%	18,336	37.57%	113,053	41.94%
June	44,672	48.98%	33,613	49.47%	110,560	45.79%	112,883	50.99%
July	116,769	57.75%	111,704	58.51%	122,507	54.89%	80,370	57.43%
August	119,726	66.75%	144,204	70.18%	107,013	62.85%	105,169	65.87%
September	107,569	74.83%	110,099	79.10%	101,733	70.41%	107,242	74.46%
October	111,462	83.20%	187,068	94.24%	99,613	77.81%	99,993	82.48%
November	106,199	91.18%	98,129	102.18%	136,052	87.93%	107,139	91.07%
December	117,407	100.00%	(26,965)	100.00%	162,405	100.00%	111,448	100.00%
TOTAL/% Chg	1,331,046	-7.01%	1,235,267	-7.20%	1,345,272	8.91%	1,247,465	-7.27%

NOTE: The negative amount shown for December 2001 represents the correction of prior errors.

The decrease in 2003 revenues is directly related to the decrease in the number of passengers arriving at the Airport.

**GREATER BATON ROUGE AIRPORT DISTRICT
COMMISSIONS—COIN-OPERATED SERVICES**

REVENUE TYPE	FUND . . OBJECT
Charges for Services	481 . . 442312

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Act 151 of the 1969 Louisiana Legislature	Agreements between vendors and Airport

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: N/A

State: Act 151 of the 1969 Louisiana Legislature authorized a procedure for the creation of an Airport District providing for its governing authority, territorial limits, powers, and right to issue bonds, incur debt, and levy special taxes when authorized by special election.

Local: An agreement is executed between the Airport and each vendor.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Airport collects and deposits proceeds in a designated bank (contact Ed Polozola at 355-0333).

DISTRIBUTION OF PROCEEDS:

Not applicable.

PAYOR OF FEE:

Proceeds are collected from merchants of coin-operated services such as pay telephones (American Tel-Net) and restroom supplies.

COMPUTATION OF FEE:

Proceeds are negotiated between the Airport and the vendors. Copies of the agreements are on file at the Airport.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

Not applicable.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

COMMISSIONS - COIN OPERATED SERVICES					ACCOUNT NUMBER 481 . . 442312			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	7	0.03%	0	0.00%	0	0.00%	0	0.00%
February	901	3.53%	308	34.15%	0	0.00%	0	0.00%
March	1,081	7.74%	199	56.21%	0	0.00%	0	0.00%
April	767	10.72%	332	93.02%	0	0.00%	0	0.00%
May	1,521	16.64%	208	116.08%	0	0.00%	0	0.00%
June	1,239	21.46%	0	116.08%	0	0.00%	0	0.00%
July	1,048	25.54%	0	116.08%	0	0.00%	0	0.00%
August	844	28.82%	0	116.08%	1,990	100.00%	0	0.00%
September	949	32.52%	0	116.08%	0	100.00%	0	0.00%
October	15,392	92.41%	0	116.08%	0	100.00%	0	0.00%
November	744	95.30%	0	116.08%	0	100.00%	0	0.00%
December	1,207	100.00%	(145)	100.00%	0	100.00%	0	0.00%
TOTAL/% Chg	25,700	-33.29%	902	-96.49%	1,990	120.62%	0	-100.00%

NOTE: In 1999, the telephone companies removed approximately half of the pay stations due to the demolition of the south end of the terminal. In addition, because of the growing popularity of cell phones, pay phone usage has decreased dramatically.

The Airport did not receive payment for some months in 2001; the issue was resolved and the amounts collected in 2002.

In 2003 the pay telephone provider removed all phones. As of February 2004 American Tel-Net became the new pay telephone provider.

**GREATER BATON ROUGE AIRPORT DISTRICT
COMMISSIONS—GROUND TRANSPORTATION SERVICE**

REVENUE TYPE	FUND . . OBJECT
Charges for Services	481 . . 442315

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Act 151 of the 1969 Louisiana Legislature	Agreements between agencies and Airport

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: N/A

State: Act 151 of the 1969 Louisiana Legislature authorized a procedure for the creation of an Airport District providing for its governing authority, territorial limits, powers, and right to issue bonds, incur debt, and levy special taxes when authorized by special election.

Local: An Agreement is executed between the Greater Baton Rouge Airport Commission and each agency.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Airport collects and deposits proceeds in a designated bank (contact Ed Polozola at 355-0333).

DISTRIBUTION OF PROCEEDS:

Not applicable.

PAYOR OF FEE:

Proceeds are paid by companies providing ground transportation services such as limousine services and taxicabs.

COMPUTATION OF FEE:

The fee is currently \$150 a month per limousine service merchant. Taxicabs pay a 50¢ fee each time they enter the taxi lane at the Airport. During the construction of the new terminal access road, the regulated arm allowing taxicabs to enter was removed, and the drivers were on an honor system.

These fees are in addition to the permit fees required by the Code of Ordinances, which are deposited into the City General Fund.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

Not applicable.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

COMMISSIONS - GROUND TRANSPORTATION SERVICE					ACCOUNT NUMBER 481 . . 442315			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	644	10.51%	177	1.22%	760	12.18%	813	9.59%
February	753	22.80%	150	2.25%	528	20.64%	564	16.24%
March	734	34.78%	150	3.28%	(471)	13.09%	854	26.31%
April	855	48.74%	247	4.98%	575	22.30%	706	34.64%
May	687	59.95%	836	10.74%	422	29.07%	553	41.16%
June	451	67.31%	539	14.44%	657	39.59%	803	50.63%
July	585	76.86%	957	21.03%	558	48.53%	752	59.50%
August	594	86.55%	516	24.58%	585	57.91%	654	67.21%
September	193	89.70%	480	27.89%	675	68.72%	787	76.49%
October	207	93.08%	910	34.15%	551	77.55%	753	85.38%
November	233	96.88%	735	39.21%	776	89.99%	653	93.08%
December	191	100.00%	8,834	100.00%	625	100.00%	587	100.00%
TOTAL/% Chg	6,127	-11.37%	14,531	137.16%	6,241	-57.05%	8,479	35.86%

NOTE: Revenues from taxis decreased during the construction of the Airport's new access road.

The large amount recorded in December 2001 represents the correction of prior errors. 2002 postings included a negative amount, which represented correction of a prior-year error.

The increase in 2003 revenues is the result of the opening of new taxi lanes; all taxis now have to pass through the taxi lane to get to the terminal building.

**GREATER BATON ROUGE AIRPORT DISTRICT
GIFT SHOP COMMISSIONS**

REVENUE TYPE	FUND . . OBJECT
Charges for Services	481 . . 442316

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Act 151 of the 1969 Louisiana Legislature	Agreement between the Paradies Shops, Inc., & Airport

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: N/A

State: Act 151 of the 1969 Louisiana Legislature authorized a procedure for the creation of an Airport District providing for its governing authority, territorial limits, powers, and rights to issue bonds, incur debt, and levy special taxes when authorized by special election.

Local: An agreement between the Greater Baton Rouge Airport and the Paradies Shop, Inc., took effect June 1, 1999, and leased the gift-shop premises for 10 years, with one five-year option to renew.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Airport collects and deposits proceeds in a designated bank, which then remits copies of pay-in vouchers to the Finance Department (contact Ed Polozola at 355-0333).

DISTRIBUTION OF PROCEEDS:

Not applicable.

PAYOR OF FEE:

The Paradies Shop, Inc., which operates the general merchandise, news, and sundries concession, pays this commission.

COMPUTATION OF FEE:

The following fees and charges are applicable during the term of the lease.

A. Fixed Percentage Payment:

1) Years 1 - 10

10% Magazines, newspaper, candy, tobacco, and PGA tour shop merchandise; or
12% if passenger boardings exceed 600,000

12% Gifts and other items; or
14% if passenger boardings exceed 600,000.

B. Minimum Annual Guarantee:

Years 1 - 10: \$122,000 per year.

The Minimum Annual Guarantee is prorated and paid monthly in advance on or before the 1st day of each month. A statement of gross sales for the proceeding month is due on the 20th day of the month. If the percentage payment due for the month is greater than the pro-rata share of the Minimum Annual Guarantee, the concessionaire must remit the difference to the Airport.

C. Minimum Capital Investment:

\$520,000.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

Not applicable.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

COMMISSIONS - GIFT SHOP					ACCOUNT NUMBER 481 . . 442316			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	10,167	18.92%	10,167	7.69%	10,167	8.16%	20,333	16.67%
February	10,167	37.84%	10,167	15.39%	20,333	24.48%	0	16.67%
March	0	37.84%	10,167	23.08%	10,167	32.63%	10,167	25.00%
April	0	37.84%	20,333	38.47%	10,167	40.79%	10,166	33.33%
May	0	37.84%	0	38.47%	0	40.79%	10,167	41.67%
June	0	37.84%	10,167	46.17%	10,166	48.95%	10,166	50.00%
July	0	37.84%	20,333	61.55%	10,167	57.11%	10,167	58.33%
August	0	37.84%	0	61.55%	10,166	65.27%	10,166	66.67%
September	2,265	42.06%	10,167	69.25%	10,167	73.43%	10,167	75.00%
October	6,046	53.31%	10,167	76.94%	12,783	83.68%	10,167	83.33%
November	6,605	65.60%	10,166	84.64%	10,166	91.84%	10,167	91.67%
December	18,482	100.00%	20,300	100.00%	10,167	100.00%	10,167	100.00%
TOTAL/% Chg	53,732	6.20%	132,134	145.91%	124,616	-5.69%	122,000	-2.10%

NOTE: The decrease in 2000 was the result of construction/renovation activities in the terminal, which curtailed retail space.

The increase in 2001 resulted from the fact that, since the gift-shop portion of the terminal construction had been completed, that business reverted to its original lease, which allowed the Airport to collect a minimum guaranteed amount. In addition, the amount collected in 2001 included payment for one month in 2000.

GREATER BATON ROUGE AIRPORT DISTRICT

COMMISSIONS—OFFSITE PARKING AUTO PARKING FEES PERMITS—OFFSITE PARKING

REVENUE TYPE	FUND . . OBJECT
Charges for Services	481 . . 442322 Comm. – Off-site Parking 481 . . 442331 Auto Parking Fees 481 . . 442332 Permits – Off-site Parking

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
None	Act 151 of the 1969 Louisiana Legislature	Agreement between agencies and Airport

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: None.

State: **Act 151 of the 1969 Louisiana Legislature** authorized a procedure for the creation of the Airport District providing for its governing authority, territorial limits, powers, and right to issue bonds, incur debt, and levy special taxes when authorized by special election.

Local: **Off-Site Parking Fees and Permits:** An agreement is entered into by and between the Greater Baton Rouge Airport Commission and each agency. **On-Site Parking:** An agreement is executed between the Greater Baton Rouge Airport Commission and American Parking Company of America (APCOA).

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Airport collects and deposits proceeds in a designated bank (contact Ed Polozola at 355-0333).

DISTRIBUTION OF PROCEEDS:

Not applicable.

PAYOR OF FEE:

Currently the only off-site agency is Thrifty. American Parking Company of America (APCOA) manages the on-site parking facilities and parking meters and pays the appropriate fee to the Airport. Copies of the agreements with these companies are on file at the Airport.

COMMISSIONS—OFF-SITE PARKING
AUTO PARKING FEES
PERMITS—OFF-SITE PARKING

481 . . 442322
481 . . 442331
481 . . 442332

COMPUTATION OF FEE:

The permit fee for off-site parking agencies is \$100 annually. The monthly fee is computed at 3% of gross revenues.

The commission for on-site parking is computed using a percentage of gross revenues. The rates that went into effect when the new parking garage opened in early 1998 are as follows:

<u>% of Revenues</u>	<u>Gross Revenues</u>
79%	up to 1,375,000
94%	over 1,375,000

COMMISSIONS—OFF-SITE PARKING
AUTO PARKING FEES
PERMITS—OFF-SITE PARKING

481 . . 442322
481 . . 442331
481 . . 442332

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

Not applicable.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

COMMISSIONS - OFF SITE PARKING					ACCOUNT NUMBER 481 . . 442322			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	311	5.88%	0	0.00%	0	0.00%	0	0.00%
March	382	13.09%	364	8.96%	217	7.69%	100	6.66%
April	0	13.09%	323	16.92%	218	15.41%	0	6.66%
May	923	30.53%	725	34.77%	239	23.88%	0	6.66%
June	0	30.53%	411	44.89%	0	23.88%	0	6.66%
July	407	38.22%	421	55.26%	612	45.57%	0	6.66%
August	1,081	58.64%	413	65.43%	0	45.57%	0	6.66%
September	0	58.64%	409	75.50%	886	76.97%	0	6.66%
October	424	66.65%	316	83.28%	0	76.97%	0	6.66%
November	0	66.65%	0	83.28%	650	100.00%	0	6.66%
December	1,765	100.00%	679	100.00%	0	100.00%	1,401	100.00%
TOTAL/% Chg	5,293	-13.82%	4,061	-23.28%	2,822	-30.51%	1,501	-46.81%

AUTO PARKING FEES					ACCOUNT NUMBER 481 . . 442331			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	75,571	3.67%	80,986	4.40%	58,583	3.14%	61,740	3.16%
February	134,154	10.18%	143,882	12.23%	124,863	9.82%	143,171	10.50%
March	168,662	18.37%	164,562	21.18%	129,263	16.75%	159,121	18.65%
April	177,330	26.98%	176,607	30.78%	156,059	25.10%	158,511	26.77%
May	193,283	36.36%	176,067	40.36%	156,611	33.49%	154,521	34.68%
June	179,986	45.10%	178,702	50.08%	158,337	41.97%	177,152	43.76%
July	193,753	54.50%	177,048	59.71%	166,585	50.89%	173,012	52.62%
August	170,668	62.79%	169,302	68.91%	151,063	58.98%	162,769	60.96%
September	154,436	70.29%	141,265	76.60%	157,984	67.44%	168,727	69.60%
October	182,995	79.17%	127,409	83.52%	168,140	76.44%	172,686	78.45%
November	194,026	88.59%	126,073	90.38%	167,184	85.39%	168,832	87.09%
December	235,083	100.00%	176,884	100.00%	272,767	100.00%	251,954	100.00%
TOTAL/% Chg	2,059,947	8.65%	1,838,787	-10.74%	1,867,439	1.56%	1,952,196	4.54%

NOTES: In 2001 the parking garage was entirely or partially closed for some time due to the attacks of September 11, 2001.

In 2003, Budget Rent-A-Car paid for the three months that it leased the off-site parking business. That company has since gone out of business at this location.

COMMISSIONS—OFF-SITE PARKING
AUTO PARKING FEES
PERMITS—OFF-SITE PARKING

481 . . 442322
481 . . 442331
481 . . 442332

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

PERMITS - OFF SITE PARKING					ACCOUNT NUMBER 481 . . 442332			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	0	0.00%	0	0.00%	0	0.00%
March	0	0.00%	0	0.00%	0	0.00%	0	0.00%
April	300	100.00%	100	16.50%	0	0.00%	0	0.00%
May	0	100.00%	0	16.50%	0	0.00%	0	0.00%
June	0	100.00%	0	16.50%	0	0.00%	0	0.00%
July	0	100.00%	0	16.50%	0	0.00%	0	0.00%
August	0	100.00%	0	16.50%	0	0.00%	0	0.00%
September	0	100.00%	0	16.50%	0	0.00%	0	0.00%
October	0	100.00%	0	16.50%	0	0.00%	0	0.00%
November	0	100.00%	0	16.50%	0	0.00%	0	0.00%
December	0	100.00%	506	100.00%	0	0.00%	0	0.00%
TOTAL/% Chg	300	0.00%	606	102.00%	0	-100.00%	0	N/A

NOTE: In 2002 the off-site parking company went out of business.

**GREATER BATON ROUGE AIRPORT DISTRICT
RENTALS—BUILDINGS**

REVENUE TYPE	FUND . . OBJECT
Charges for Services	481 . 442501

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Act 151 of the 1969 Louisiana Legislature	Agreements between the Airport and the various tenants

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: N/A

State: Act 151 of the 1969 Louisiana Legislature authorized a procedure for the creation of an Airport District providing for its governing authority, territorial limits, powers, and right to issue bonds, incur debt, and levy special taxes when authorized by special election.

Local: N/A

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Airport collects and deposits proceeds in a designated bank (contact Ed Polozola at 355-0333).

DISTRIBUTION OF PROCEEDS:

Not applicable.

PAYOR OF FEE:

Tenants of Airport buildings in the industrial area of the Airport are required to pay rent. These agencies include the FAA, U. S. Post Office, Plant Machine Works, the Transportation Safety Administration (TSA), Roadrunner Towing, and Avis and Hertz car rental agencies. Copies of the leases are on file at the Airport.

COMPUTATION OF FEE:

Proceeds are computed using the current per-square-foot appraisal value for the designated area.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

Not applicable.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

RENTALS - BUILDINGS					ACCOUNT NUMBER 481 . . 442501			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	17,346	8.15%	17,862	9.14%	33,254	23.94%	34,874	17.15%
February	17,346	16.30%	17,862	18.28%	16,627	35.91%	(14,930)	9.81%
March	16,247	23.94%	10,396	23.60%	5,586	39.93%	30,637	24.87%
April	36,823	41.24%	16,617	32.10%	6,426	44.56%	13,274	31.40%
May	17,861	49.64%	33,234	49.10%	0	44.56%	17,437	39.98%
June	0	49.64%	0	49.10%	6,006	48.88%	17,437	48.55%
July	17,862	58.03%	16,617	57.60%	6,006	53.21%	17,437	57.13%
August	17,861	66.42%	16,617	66.10%	6,006	57.53%	17,437	65.70%
September	17,862	74.82%	16,617	74.60%	6,005	61.85%	17,437	74.28%
October	17,861	83.21%	33,234	91.61%	17,662	74.57%	17,437	82.85%
November	17,862	91.61%	16,717	100.16%	17,662	87.28%	17,437	91.43%
December	17,861	100.00%	(312)	100.00%	17,662	100.00%	17,437	100.00%
TOTAL/% Chg	212,792	4.94%	195,461	-8.14%	138,902	-28.94%	203,351	46.40%

NOTE: The decrease in 2002 was due to the FSDO's moving to an off-Airport location.

The increase in 2003 is the result of the fact that TSA paid a full year of rent.

**GREATER BATON ROUGE AIRPORT DISTRICT
LEASES—LAND**

REVENUE TYPE	FUND . . OBJECT
Charges for Services	481 . . 442502

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Act 151 of the 1969 Louisiana Legislature	By Contracts or Agreements Between Lessees and Airport Authority

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: N/A

State: Act 151 of the 1969 Louisiana Legislature authorized a procedure for the creation of an Airport District providing for its governing authority, territorial limits, powers, and right to issue bonds, incur debt, and levy special taxes when authorized by special election.

Local: Terms of each individual contract or agreement may be found on file at the Airport.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Airport collects and deposits proceeds in a designated bank (contact Ed Polozola at 355-0333).

DISTRIBUTION OF PROCEEDS:

Not applicable.

PAYOR OF FEE:

Tenants of land in the industrial area of the Airport pay rent. These agencies include Animal Control Center, Mosquito Abatement; Parish Prison; Juvenile Court; Juvenile Services; the United States Army; the United States Navy; Petro Aviation; Louisiana Aircraft; service centers for Acadian, Enterprise, Thrifty, Avis, Hertz, and Budget Rent-a-Car; Davis Aircraft; Civil Air Patrol; Delta Field; DOTD of Louisiana; Dow; Head & Engquist; Lamar; Newtron; Vulcan Foundry; Capital City Air Service; PAI Aero; U. S. Postal Service; Roadrunner Wrecker Services; Telecorp Holding Corporation; PrimeCo.; Trafalgar; Word of Christian Life; Airport Hangars, LLC; Jenkins Hangars; Anderson Bonding; and A Affordable Bail Bonding. Copies of these leases are on file at the Airport.

COMPUTATION OF FEE:

Proceeds are computed using the current per-square-foot appraisal value for the designated area.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

Not applicable.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

LEASES - LAND					ACCOUNT NUMBER 481 . . 442502			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	35,738	8.66%	32,834	8.24%	64,118	16.60%	65,547	16.58%
February	51,926	21.24%	32,834	16.48%	31,909	24.87%	0	16.58%
March	10,345	23.74%	32,834	24.72%	31,909	33.13%	33,362	25.02%
April	84,282	44.16%	32,834	32.96%	31,909	41.39%	33,362	33.46%
May	46,926	55.53%	64,509	49.14%	0	41.39%	33,362	41.90%
June	0	55.53%	0	49.14%	31,693	49.60%	33,362	50.34%
July	34,826	63.97%	29,021	56.42%	32,125	57.92%	33,362	58.78%
August	23,123	69.57%	35,317	65.29%	31,909	66.18%	32,167	66.92%
September	33,363	77.65%	33,406	73.67%	32,526	74.61%	33,786	75.47%
October	26,588	84.09%	63,572	89.62%	32,526	83.03%	32,382	83.66%
November	32,834	92.05%	30,916	97.38%	32,529	91.45%	32,381	91.85%
December	32,834	100.00%	10,447	100.00%	33,010	100.00%	32,214	100.00%
TOTAL/% Chg	412,785	15.98%	398,524	-3.45%	386,163	-3.10%	395,287	2.36%

**GREATER BATON ROUGE AIRPORT DISTRICT
PASSENGER FACILITY CHARGES**

REVENUE TYPE	FUND . . OBJECT
Non-Operating Revenue	483 . . 542000 . 1015420

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
Title 14, Code of Federal Regulations	Act 151 of the 1969 Louisiana Legislature	Resolution 31785, 10/23/91 **

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: Title 14, Code of Federal Regulations (CFR), Part 158 authorizes an airport to impose, collect, and expend a passenger facility charge not to exceed \$3.00 per passenger. Approval of the fee by the Federal Aviation Administration is limited to the extent that the projects are Airport Improvement Program (AIP) eligible.

State: Act 151 of the 1969 Legislature authorized a procedure for the creation of an Airport District providing for its governing authority, territorial limits, powers, and right to issue bonds, incur debt, and levy special taxes when authorized by special election.

Local: On October 23, 1991, by Resolution 31785, the Metropolitan Council authorized the application procedure to implement passenger facility charges to be used for projects as approved by the Federal Aviation Administration.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Airport collects and deposits proceeds in a designated bank (contact Ed Polozola at 355-0333).

DISTRIBUTION OF PROCEEDS:

All airlines utilizing the Airport receive an 8¢ administrative fee for each Passenger Facility Charge (PFC) collected and remit the net amount collected to the Airport within 60 days of collection. Gross revenues are recorded in the Financial Accounting System with a corresponding expense recorded for the administrative fee assessment.

PAYOR OF FEE:

All airlines, both signatory and non-signatory, enplaning passengers at the Airport must collect and remit the fee.

COMPUTATION OF FEE:

All revenue enplaning passengers using the Airport pay the \$3.00 fee to the airline.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

Federal Aviation Regulations (FAR), Title 14, Part 158 restrict the fee to the amount needed to complete an approved PFC project. The PFC must be collected and used within the time period approved by the FAA and can be used only for the approved project. If the project is not performed, the Airport may amend the request to change the project. Passengers who cancel their flights are refunded the PFC by the airline, and no administrative fee is collected.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

PASSENGER FACILITY CHARGES					ACCOUNT NUMBER 483 . . 542000 . 1015420			
MONTH	2000 AMOUNT	%	2001 AMOUNT	%	2002 AMOUNT	%	2003 AMOUNT	%
January	71,949	6.07%	(64,716)	-7.23%	0	0.00%	0	0.00%
February	79,401	12.76%	65,007	0.03%	12,582	1.22%	177	0.02%
March	214,668	30.86%	88,860	9.96%	82,335	9.17%	104,325	11.67%
April	111,705	40.28%	152,703	27.03%	83,547	17.25%	113,535	24.35%
May	120,321	50.42%	42,389	31.76%	135,441	30.34%	93,642	34.81%
June	90,387	58.04%	72,219	39.83%	84,888	38.55%	32,880	38.48%
July	118,491	68.03%	113,787	52.55%	67,881	45.11%	101,991	49.87%
August	(163,305)	54.26%	86,412	62.20%	74,217	52.28%	105,045	61.61%
September	70,317	60.19%	92,281	72.51%	125,919	64.45%	55,491	67.81%
October	116,263	69.99%	99,807	83.67%	39,546	68.28%	77,004	76.41%
November	81,246	76.84%	63,306	90.74%	116,502	79.54%	72,225	84.47%
December	274,695	100.00%	82,853	100.00%	211,698	100.00%	139,026	100.00%
TOTAL/% Chg	1,186,138	-1.12%	894,908	-24.55%	1,034,556	15.60%	895,341	-13.46%

**GREATER BATON ROUGE AIRPORT DISTRICT
CUSTOMER FACILITY CHARGES**

REVENUE TYPE	FUND . . OBJECT
Non-Operating Revenue	487 . . 542100 . 1015421

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
	Act 151 of the 1969 Louisiana Legislature	Resolution 41978, 8/14/02

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: N/A

State: **Act 151 of the 1969 Legislature** authorized a procedure for the creation of an Airport District providing for its governing authority, territorial limits, powers, and right to issue bonds, incur debt, and levy special taxes when authorized by special election.

Local: On August 14, 2002, by **Resolution 41978**, the Metropolitan Council authorized the implementation of a \$3.25 per day customer facility charge (CFC) to be added to each car rental transaction. This revenue is to be used for payment and retirement of the debt associated with the Phase II Parking Garage construction costs at the Baton Rouge Metropolitan Airport.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The car rental agencies collect the fee and remit to the Airport, which deposits the proceeds in a designated bank (contact Ed Polozola at 355-0333).

DISTRIBUTION OF PROCEEDS:

Not applicable.

PAYOR OF FEE:

All car rental agencies collect the \$3.25 per day fee from customers and remit to the Airport. They must remit the proceeds to the Airport by the fifteenth of the following month.

COMPUTATION OF FEE:

The fee is charged to each car rental application at the rate of \$3.25 per day.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

None.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

CUSTOMER FACILITY CHARGES					ACCOUNT NUMBER 487 . 542100 . 1015421			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	0	0.00%	0	0.00%	0	0.00%
March	0	0.00%	0	0.00%	0	0.00%	0	0.00%
April	0	0.00%	0	0.00%	0	0.00%	0	0.00%
May	0	0.00%	0	0.00%	0	0.00%	0	0.00%
June	0	0.00%	0	0.00%	0	0.00%	0	0.00%
July	0	0.00%	0	0.00%	0	0.00%	0	0.00%
August	0	0.00%	0	0.00%	0	0.00%	0	0.00%
September	0	0.00%	0	0.00%	0	0.00%	0	0.00%
October	0	0.00%	0	0.00%	0	0.00%	0	0.00%
November	0	0.00%	0	0.00%	0	0.00%	29,468	19.79%
December	0	0.00%	0	0.00%	0	0.00%	119,437	100.00%
TOTAL/% Chg	0	0.00%	0	0.00%	0	0.00%	148,905	N/A

SUMMARY OF REVENUES											
2000				2001		2002		FUND 48X			
	AMOUNT	%		AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
OPERATING REVENUES:											
Airfield Services:											
Airline Landing Fees:											
Scheduled	927,711	10.60%	803,111	9.92%	911,809	9.98%	674,541	7.63%			
Chartered	15,001	0.17%	58,651	0.72%	7,756	0.08%	41,206	0.47%			
Aviation Fuel & Oil Commissions	134,417	1.54%	120,426	1.49%	186,393	2.04%	153,689	1.74%			
Total Airfield	1,077,129	12.31%	982,188	12.13%	1,105,958	12.11%	869,436	9.84%			
Hangar & Buildings:											
Hangar Rental	47,375	0.54%	89,346	1.10%	115,647	1.27%	115,647	1.31%			
Cargo Building Rental	40,610	0.46%	42,381	0.52%	46,336	0.51%	36,574	0.41%			
Total Hangar and Buildings	87,985	1.01%	131,727	1.63%	161,983	1.77%	152,221	1.72%			
Terminal Building Area:											
Rentals:											
Airline	1,371,826	15.68%	1,779,614	21.98%	1,949,125	21.34%	2,186,576	24.75%			
Restaurant	115,294	1.32%	130,699	1.61%	196,494	2.15%	159,807	1.81%			
Office Tenants	28,309	0.32%	1,327	0.02%	22,589	0.25%	36,887	0.42%			
Other	38,314	0.44%	51,424	0.64%	55,272	0.61%	74,955	0.85%			
Commissions:											
Car Rental	1,331,046	15.21%	1,235,267	15.26%	1,345,272	14.73%	1,247,465	14.12%			
Coin-Operated Services	25,700	0.29%	902	0.01%	1,990	0.02%	0	0.00%			
Ground Transportation Services	6,127	0.07%	14,531	0.18%	6,241	0.07%	8,479	0.10%			
Gift Shop	53,732	0.61%	132,134	1.63%	124,616	1.36%	122,000	1.38%			
Off-Site Parking (incl. Permits)	5,593	0.06%	4,667	0.06%	2,822	0.03%	1,501	0.02%			
General:											
Auto Parking Fees	2,059,947	23.54%	1,838,787	22.71%	1,867,439	20.44%	1,952,196	22.10%			
Other Revenues	93,615	1.07%	87,628	1.08%	96,088	1.05%	97,144	1.10%			
Misc. Reimbursements (Pers. Serv.)	213,703	2.44%	320,348	3.96%	138,035	1.51%	289,437	3.28%			
Total Terminal Building Area	5,343,206	61.06%	5,597,328	69.13%	5,805,983	63.56%	6,176,447	69.91%			

SUMMARY OF REVENUES				FUND 48X							
2000				2001		2002		2003			
	AMOUNT	%		AMOUNT	%	AMOUNT	%	AMOUNT	%		
Industrial/Area Rentals:											
Buildings	212,792	2.43%		195,461	2.41%	138,902	1.52%	203,351	2.30%		
Land	412,785	4.72%		398,524	4.92%	386,163	4.23%	395,287	4.47%		
Total Industrial/Area Rentals	625,577	7.15%		593,985	7.34%	525,065	5.75%	598,638	6.78%		
TOTAL OPERATING REVENUES	7,133,897	81.52%		7,305,228	90.23%	7,598,989	83.19%	7,796,742	88.25%		
NON-OPERATING REVENUES:											
Interest Earnings	342,730	3.92%		(147,433)	-1.82%	273,412	2.99%	(118,952)	-1.35%		
Confiscated Funds	0	0.00%		0	0.00%	202	0.00%	0	0.00%		
Fingerprinting Fees	0	0.00%		0	0.00%	10,475	0.11%	7,157	0.08%		
Passenger Facility Charge	1,186,138	13.55%		894,908	11.05%	1,034,556	11.33%	895,341	10.13%		
Customer Facility Charge	0	0.00%		0	0.00%	0	0.00%	148,905	1.69%		
Operating Grants	0	0.00%		16,437	0.20%	126,984	1.39%	0	0.00%		
On-Behalf Payments	84,599	0.97%		81,691	1.01%	88,061	0.96%	78,564	0.89%		
TOTAL NON-OPERATING REVENUES	1,613,467	18.44%		845,603	10.44%	1,533,690	16.79%	1,011,015	11.44%		
OTHER FINANCING SOURCES:											
Gain (Loss)/Disp. of Fixed Assets	3,689	0.04%		(119,428)	-1.48%	1,375	0.02%	27,381	0.31%		
Transfer In - Proceeds of L/T Debt	0	0.00%		65,130	0.80%	0	0.00%	0	0.00%		
TOTAL OTHER FINANCING SOURCES	3,689	0.04%		(54,298)	-0.67%	1,375	0.02%	27,381	0.31%		
TOTAL REVENUES &											
OTHER FINANCING SOURCES	8,751,053	100.00%		8,096,533	100.00%	9,134,054	100.00%	8,835,138	100.00%		
% Change		0.77%			-7.48%		12.81%		-3.27%		

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